

**IN THE INCOME TAX APPELLATE TRIBUNAL AGRA BENCH,
AGRA**

**BEFORE: SMT ANNAPURNA GUPTA, ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 140/AGR/2023
(Assessment Year : 2013-14)**

Income Tax Officer, 4(3)(4), hathras U.P. 204 101	V.s	Pushp Lata Agrawal, Saksham Traders, Bankey Bhawan, Agra-Aligarh Road, Hathras U.P. 204 101
PAN/GIR No. AAJPA1579M		
(Appellant)	..	(Respondent)

Assessee by	Shri Pankaj Gargh, Adv.
Revenue by	Shri Shailendra Shrivastava, Sr. DR.
Date of Hearing	26/03/2025
Date of Pronouncement	26/03/2025

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This revenue appeal has been preferred against the impugned order dated 31.07.2023 passed by the Ld. CIT(A)/NFAC.
2. At the very outset, the respondent/assessee has moved an application, submitting that he has opted for the direct tax Vivad Se Vishwas scheme as introduced by the Financial Act 2024. Form-2 under the scheme has been received by the assessee and copy of the same has been enclosed herewith. The respondent assessee has therefore prayed that the appeal be treated as withdrawn.

3. Learned DR has not advanced any argument so as to keep this revenue appeal pending in such a scenario.
4. In view of the fact that the respondent assessee has opted for DTVSV, 2024 and Form-2 has been issued to him by the revenue department, the appeal is treated as dismissed as withdrawn/infructuous.

Order pronounced in open court on 26.03.2025.

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Agra; Dated 26/03/2025
Rahul, LDC

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Agra