

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA Nos.451 & 452/CTK/2024  
निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13**

Saroj Kanta Das  
Flat No.A-1, Ground Floor-291/165  
Maitree Vihar, Post-RRL,  
Chandrasekharapur, Regional Research Laboratory,  
Khurda, Odisha-751 013  
PAN: AJSPD1398M

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer  
Jagdarpur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None (Adjournment Petition)  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 22.04.2025

घोषणा की तारीख / Date of Pronouncement : 22.04.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, Delhi dated 20.08.2024 and 13.06.2024 for the assessment years 2011-12 and 2012-13 as per the grounds of appeal on record.

2. The assessee by filing an application dated 19.04.2025 submitted that he is opting for Vivad Se Vishwas Scheme, 2024 and filed an adjournment petition in this regard. That on a perusal of the adjournment petition, it is apparent that there is intention of the assessee to redress his grievance through the said scheme of the department vide acknowledgement Nos.919244710290325 and 919182770290325. The assessee submitted that as the aforesaid applications are still pending, therefore, the matter may be simply adjourned. The view of the bench in such scenario is that as the assessee had already disclosed his intention to avail the Vivad se Vishwas Scheme, 2024 to redress his grievance, therefore, no purpose shall be served keeping the matter pending before the Tribunal. Therefore, I am of the considered view that it is appropriate to treat the applications of the assessee that the assessee is withdrawing the appeals and matter should be dismissed as withdrawn with the condition that in case the assessee fails to get redressal of his grievance

through VSVS Scheme, then he may be permitted for restoration of the same as per law.

3. The Ld. Sr. DR fairly conceded regarding the applications filed by the assessee and submitted that once there is an intention of the assessee for Vivad se Vishwas Scheme, 2024, even though it is contemplated, the matter would not reach logical end pending it before the Tribunal.

4. In view of the afore-stated facts, I am of the considered view that as per the applications, the assessee is going to Vivad se Vishwas Scheme, 2024 to redress his dispute even if it is contemplated, therefore, no purpose shall be served keeping the appeals pending before the Tribunal. In view thereof, the appeals are dismissed as withdrawn with a rider that in case the assessee fails to get redressal of his grievance taking it to a logical end through VSVS scheme of the department, then the assessee shall be at liberty to file for restoration his appeals within the parameters of law.

5. As per the aforesaid terms the appeals of the assessee stand dismissed as withdrawn.

6. In the result, both the appeals of the assessee are dismissed.

Order pronounced in open court on 22<sup>nd</sup> day of April, 2025.

Sd/-

**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 22<sup>nd</sup> April, 2025.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur