

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1336/SRT/2024

Assessment Year: (2014-15)

(Hybrid hearing)

Chandra Dalpat Singh Pagaria Monika Trading Co. c/o, Monica Jewellers, Main Bazar Road, Vapi- 396195.	Vs.	National Faceless Assessment Centre, Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AGBPP9462G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by	None
Respondent by	Shri Mukesh Jain, Sr-DR
Date of Hearing	21.04.2025
Date of Pronouncement	21.04.2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), dated 29.10.2024 by the Commissioner of Income-tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'CIT(A)'] for the Assessment Year (AY) 2014-15.

2. At the outset, learned Counsel for the assessee submits that the assessee has applied for the benefits of The Direct Tax Vivad se Visvas Scheme, 2024 (DTVSV,24) and his application has been accepted. The learned Authorised Representative (Id. AR) of the assessee further submits that he may be allowed to withdraw this appeal. He has also filed copy of Form No. 4 of DTVSV,24, which was issued by the Designated Authority on 18.02.2025. This fact was confronted with

learned Senior departmental representative (Id. Sr. DR) of the revenue. The Id. Sr. DR for the Revenue submits that he has no objection, if the appeal of the assessee is dismissed as "withdrawn".

3. We have heard both parties and perused the application of assessee for withdrawal of appeal. Considering the prayer of assessee, the appeal of the assessee is dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case the application preferred by the assessee under DTVSV,2024 does not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of the appeal or any further direction and in such event, the appeal shall get restored. The Assessing Officer is directed to pass the consequential order.

4. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 in the open court on 21/04/2025.

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Surat
दिनांक/ Date: 21/04/2025
Sohini, LDC

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

// TRUE COPY //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat