

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Makarand Vasant Mahadeokar, Accountant Member**

**ITA No: 1965/Ahd/2024
Assessment Year: 2017-18**

Himalaya Machinery Pvt. Ltd. 601, GIDC Estate, Makarpura Indl. Area, Vadodara-390010 PAN: AABCH0034K (Appellant)	Vs	The ACIT, Circle-1(1)(2), Vadodara (Respondent)
--	----	---

**Assessee Represented: Shri Parimalsinh B. Parmar, AR
Revenue Represented: Shri Prateek Sharma, Sr.D.R.**

Date of hearing : 30-04-2025
Date of pronouncement : 30-04-2025

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the appellate order dated 23.09.2024 passed by the Additional Commissioner of Income Tax (Appeals)-1, Jaipur arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2017-18.

2. At the outset, Ld. Counsel Mr. Parimalsinbh B. Parmar appearing for the assessee submitted that the assessee has opted under the Direct Tax Vivad Se Vishwas Scheme, 2024 and filed copy of Form No. 1 with Acknowledgement No. 912836020250325 and also submitted that Form No. 2 is awaited.

3. Recording the above submission, the appeal filed by the assessee is hereby dismissed, with liberty to restore the above appeal, in the event, the Vivad Se Vishwas Scheme application is not entertained by the Department.

4. In the result, the appeal filed by the Assessee is hereby dismissed.

Order pronounced in the open court on 30 -04-2025

Sd/-
(MAKARAND VASANT MAHADEOKAR)
ACCOUNTANT MEMBER
Ahmedabad : Dated 30/04/2025

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद