

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.160/Alld/2024  
Assessment year:2008-09

Smt. Kanti Srivastava L/h Smt. Ranjana Chandra, B-202, Tulsiya Enclave, Allahabad. PAN:BEXPS8644Q (Appellant)	Vs.	Income Tax Officer, Ward-1(2), Allahabad.  (Respondent)
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Appellant by	None
Respondent by	Shri A. K. Singh, Sr. D.R.

**ORDER**

**PER SUBHASH MALGURIA:J.M.**

(A) This appeal vide I.T.A. No.160/Alld/2024 has been filed by the assessee for assessment year 2008-09 against impugned appellate order dated 13/09/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1068682797(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) During the course of hearing before us, it was noticed that the assessee has intimated vide letter dated 02/04/2025 that the assessee is opting for Vivad Se Viswas Scheme-2024 ("VSVS" for short) and Form-1 has been submitted and the assessee is awaiting for Form-2 from the competent authority. As the assessee has opted for VSVS, this appeal has become infructuous. Learned Departmental Representative expressed no objection if the appeal is dismissed being infructuous in view of assessee opting for VSVS. In view of the foregoing, the appeal of assessee is dismissed as infructuous and is treated as withdrawn on account of assessee opting for VSVS.

(C) By way of abundant caution, we clarify that assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeal if it is found that the issue in dispute in present appeal is not settled under aforesaid VSVS.

(D) In the result, the appeal of assessee is dismissed as infructuous.

(Order pronounced in the open court on 16/05/2025)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Dated:16/05/2025  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow