



**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 92/JAB/2024
Assessment Year: 2012-13

Krishna Kant Mishra 15/894 near MPSRTC Depo, Ratahara Rewa (MP)-486001.	v.	ITO Ward-1 Income Tax Office, Kothi Compound, Behind Customer Forum, Rewa (MP)-486001.
PAN:ASGPM4542B		
(Appellant)		(Respondent)

Appellant by:	Shri Neeraj Agrawal, CA		
Respondent by:	Shri Alok Bhura, Sr. CIT(DR)		
Date of hearing:	20	05	2025
Date of pronouncement:	21	05	2025

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, filed by the assessee, against the impugned order dated 19/03/2024 of learned Commissioner Income Tax (Appeals) [hereinafter referred as to the "Ld.CIT(A)"/National Faceless Appeal Centre (NFAC) for the assessment year 2012-13.

The Assessee has raised the following grounds of appeals: -

"1. That the Learned Commissioner Appeals on the basis o remand report of assessing officer concluded that notice was issued on 28/03/2019 but nowhere confirmed or provided any evidence how said notice was issued or delivered to assessee. Hence the assessment proceeding is void ab initio as no notice was served on assessee.

2. That Learned officer concluded that the assessment made under section 144 read with section 148 was outside purview of e-assessment scheme 2019 as notice under section 148 was issued before the date of notifying the scheme. All notices and assessment order were issued on the portal in accordance with e-assessment scheme 2019 whereas learned Commissioner Appeals stated that case is not covered by e-assessment proceedings hence this itself proves that assessment so made by issuing online notice is incorrect and hence the order so passed is not a valid order.

3. That the Learned Commissioner Appeals confirmed that assessment scheme 2019 was applicable for assessment under section 143(3) however this order was passed under section 144 read with section 148 and hence this was outside the purview of assessment scheme 2019 therefore not a valid order.

4. That the Learned Commissioner Appeals ignored the affidavit issued by the assessee stating that no notice under section 148 or 142(1) was ever served on assessee hence order so passed is bad in law and should be quashed.

5. That the assessee had submitted a reply on 05.03.2018 in response to notice dated 23.10.2017 to the learned officer explaining the sources of cash deposits made in State Bank of India and Union bank of India along with evidences which were not considered while passing the order by the Learned Commissioner hence the order is not a valid order.”

2. At the outset, the Ld. Counsel for the assessee submitted that the dispute has been settled under the Direct Tax Vivad se Vishwas Scheme, 2024 and prayed for withdrawal of the appeal. And a letter dated 22.01.2025 along with Form no. 2 is placed on record. The relevant contents of the letter dated 22.01.2025 is reproduced as under: -

“I have filed an appeal before your honour on 17.05.2024 against the order passed by Commissioner of Income Tax (Appeals), dated 19.03.2024. As I have opted for Vivad Se Vishwas Scheme 2024, and my application is being accepted by Pr. Commissioner of Income Tax, Jabalpur and issued Form-2 is enclosed herewith as per Annexure N/1 for your ready reference.

It is therefore most respectfully and humbly prayed before your honour to please allow me to withdraw my appeal.”

3. The Learned Departmental Representative has no objection for withdrawal of the appeal.

4. In view of the facts discussed above, we permit the assessee to withdraw this appeal. Accordingly, the appeal is dismissed as withdrawn. However, a liberty is given to the assessee for approaching the Tribunal for restoration of this appeal in the event of failure of settlement of tax disputes.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 21/05/2025.

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 21/05/2025

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar
ITAT, Jabalpur