

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR
BEFORE SH. KUL BHARAT, VICE PRESIDENT
AND
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.18/JAB/2024
A.Y. 2012-13

Anil Kumar Jain, 7, Shrut Nilay Chaitanya Dham, Bina, Madhya Pradesh	vs.	ITO, Bina
PAN:ABZPJ8271G		
(Appellant)		(Respondent)

Assessee by:	Sh. Sapan Usrethe, Advocate
Revenue by:	Sh. Alok Bhura, Sr. DR
Date of hearing:	19.05.2025
Date of pronouncement:	21.05.2025

ORDER

PER NIKHIL CHOUDHARY, A.M.

This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC dated 14.03.2023 under section 250 of the Income Tax Act, 1961 dismissing the appeal of the assessee against the order of the ITO, Bina dated 22.12.2017. The grounds of appeal are as under:-

- “1. That on the facts and in the circumstances of the case the order of the learned lower authorities are vitiated on several grounds hence the same may kindly be quashed.*
- 2. That the delay in filing of Appeal be kindly condoned.*
- 3. That the order of the learned lower authorities passed are unlawful and illegal.*
- 4. That the learned lower authorities were not justified in not allowing proper and meaningful opportunity of being heard. Also the Learned CIT (Appeals), National Faceless E-Appeal Centre, was also not justified in not allowing any opportunity of personal hearing through digital media before confirming the disallowance.*
- 5. That the various findings of the learned lower authorities are opposed to the facts hence the same may kindly be quashed.*

6. That on the facts and circumstances of the case the learned assessing officer erred in making and The Learned CIT APPEALS in confirming the addition of Rs.30,08,901/- on account of Long term capital gains.
7. That the above grounds are independent to each other.”

2. At the time of hearing, Sh. Sapan Usrethe, Id. AR drew our attention to the fact that the assessee had filed a declaration under the Direct Tax Vivad Se Vishwas Scheme, 2024 and received Form No.2 from the designated authority determining the amount payable and also paid the said amount. Accordingly, the assessee requested permission to withdraw the said appeal.

3. Sh. Alok Bhura, Id. Sr. DR had no objection to the withdrawal of the appeal.

4. Therefore, in view of the above, the appeal of the assessee is dismissed as withdrawn. However, the assessee will be at liberty to approach the Tribunal if that Tax dispute is not settled.

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

Order pronounced on 21.05.2025 in the open Court.

Sd/
[KUL BHARAT]
VICE PRESIDENT

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

DATED: 21/05/2025

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Copy forwarded to:

1. Appellant -
2. Respondent -
3. CITDR, ITAT,
4. CIT,
5. The CIT(A)

By order
Sr. P.S.