



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

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.295/Ran/2024  
ASSESSMENT YEAR: 2016-17**

Ram Krishna Kandelwal, HUF, Patherdih, Sudamdih Road, Dhanbad	Vs.	Assessment Unit, NFAC, Delhi
PAN/GIR No.AAKHRS 5187 D		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None (withdrawal petition)  
Revenue by :Shri Khub Chand Pandya, Sr DR

**Date of Hearing : 10/06/2025  
Date of Pronouncement :10/06/2025**

**ORDER**

**Per Bench**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Appeals)-NFAC, Delhi dated 18.5.2024 in appeal No.NFAC/2015-16/10119425 for Assessment Year 2013-14.

2. Vide petition, the assessee submitted before us that the assessee wants to withdraw the present appeal since it has opted to avail benefit of Vivad se Vishwas Scheme, 2024 and in its submission, the assessee has also enclosed

copies of Form No. 1 issued by the Pr. CIT of Income Tax, approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2024. It is stated that the assessee does not wish to pursue the present appeal since their application under Vivad se Vishwas Scheme, 2024 has been approved by the Income Tax Department and requested that their application for withdrawal of appeal may please be accepted.

3. In reply, Ld. Departmental Representative for the Revenue stated that he has no objection to withdraw of the present appeal.

4. We have considered the application of the assessee for withdrawal of the appeal on the ground that their application has been approved under Vivad se Vishwas Scheme, 2024. A reference has been made in sub-Section (1) and Undertaking given under sub-Section (4) of Section 91 of the Finance (No.2) Act, 2024 of Direct Tax Vivad se Vishwas Scheme, 2024 for the purpose of withdrawal of appeal. In the light of the provisions made in the Scheme and after considering the material on record, the aforesaid request for withdrawal of appeal of the assessee to avail the VSV Scheme, 2024 is hereby allowed.

5. In the result, the captioned appeal is dismissed as withdrawn.

Order dictated and pronounced in the open court on 10/06/2025.

Sd/-  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Ranchi; Dated 10/06/2025

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant :
2. The respondent:
3. The CIT(A)
4. Pr.CIT,
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Ranchi**