

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA No.154/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2013-2014)

Kishori Capital Markets Pvt Ltd 116A, Stephen House, 6 th Floor 4, BBD Bagh (East), West Bengal	Vs	ITO Ward-2(1), Patna
PAN No. : AAACK 9877 E		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Ashwani Kumar, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	18/06/2025
घोषणा की तारीख/Date of Pronouncement	:	18/06/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 06.07.2023 for the assessment year 2013-2014.

2. None appeared on behalf of the assessee and Shri Ashwani Kumar, Id.Sr. DR appeared on behalf of the revenue.

3. The appeal of the assessee is delayed by 544 days. In this regard, the assessee has filed an application for condonation of delay stating therein sufficient reasons for delay, which are not found to be false. Accordingly, I condone the delay of 544 days in filing the present appeal and the appeal is admitted for hearing.

4. At the time of hearing, a letter has been filed by the assessee in which it has been submitted that he wants to withdraw the present appeal as the assessee has availed Vivad-se-Vishwas Scheme, 2024 in respect of the impugned appeal. The necessary Form No. 1 has duly been filed by the assessee before designated authority through e-filing portal and assessee company has received Form 2 issued by the designated authority of VSVS, 2024 issued by the Department. Considering the above submissions, the appeal of the assessee is hereby dismissed as withdrawn. However, the assessee will be at liberty to get his appeal restored upon filing an application, if for any reason, whatsoever, the application for Vivad Se Vishwas Scheme, 2024 is not accepted by the Department.

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

Order dictated and pronounced in the open court on 18/06/2025.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

Kolkata; दिनांक Dated 18/06/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT,
Patna
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna