

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND

SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.395/PAT/2024

(निर्धारण वर्ष / Assessment Year : 2016-2017)

Shobha devi, 1 Wheeler road, LJP Office, Airport Road, Patna-800001 PAN No. :ACUPD 2694 P	Vs	PTN-W-30(91)/NFAC, Delhi
(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	:	16/06/2025
घोषणा की तारीख/Date of Pronouncement	:	16/06/2025

आदेश / O R D E R

Per George Mathan, JM

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 25.01.2025 for the assessment year 2016-2017.

2. The appeal of the assessee has been filed belatedly by 36 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 and the Id.Sr. DR also did not raise any serious objection to it. Thus, we condone the delay in filing the present appeal and appeal of the assessee is admitted for hearing.

3. None appeared on behalf of the assessee, however an application dated 17.04.2025 has been filed on behalf of the assessee for withdrawal of the appeal stating therein that the assessee has availed DTVST 2024

and has received Form 2 in this regard. It has also been mentioned that the assessee has already filed Form 3 and Form 4 certificate is awaited. Ld.Sr. DR did not raise any objection to the contention of the assessee made in the application.

4. Considering the above submissions, appeal of the assessee is hereby dismissed as withdrawn.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 16/06/2025.

Sd/-
(RAKESH MISHRA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

पटना **Patna**; दिनांक Dated 16/06/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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