

**IN THE INCOME TAX APPELLATE TRIBUNAL “PATNA BENCH”, PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 346/Pat/2024**  
**(Assessment Year 2017-18)**

**Pradeep Kumar Patel,**  
S/o Raghav Sharan Singh,  
Vill & PO, Akhilaspur,  
Bhabua, Kaimur, Bihar - 821101  
[PAN: APSPP3773L]

..... **Appellant**  
**vs.**

**Commissioner of Income-tax (Appeals),**  
National Faceless Appeal Centre,  
(NFAC), Delhi

..... **Respondent**

**Appearances by:**

Assessee represented by : None (withdrawal application)  
Department represented by : Sh. Ashwani Kr. Singal, JCIT  
Date of concluding the hearing : 24.06.2025  
Date of pronouncing the order : 30.06.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, vide order dated 16.10.2023.

1.1. Right at the outset, it was pointed out that the assessee has requested for withdrawal of the present appeal through letter dated 16.06.2025 as under:

*“With reference to the captioned appeal filed before the Hon'ble Income Tax Appellate Tribunal, Patna Bench for Assessment Year 2017-18 in the case of Shri Pradeep Kumar Patel (PAN: APSPP3773L), we respectfully submit as under:*

*The assessee has duly opted for resolution under the Direct Tax Vivad Se Vishwas Scheme. 2024 (DTVSV-24) with respect to the disputed penalty in the said matter. Compliance under the scheme has been completed in full, and the relevant details are as follows:*

- 1. Form-1 was filed by the assessee on 25.01.2025, declaring the disputed penalty under DTVSV.*
- 2. Form-2 was issued by the Designated Authority vide Certificate No. 860683951050225 dated 05.02.2025, confirming the particulars of tax arrears and amount payable.*
- 3. Form-3 (Intimation of payment under section 92(2)) was submitted by the assessee on 13.02.2025.*
- 4. Full payment of the declared amount 61,969 was made on 13.02.2025 via Union Bank of India (Challan No. 00374; BSR Code: 0290071; CIN: 25021300020208UBIN).*
- 5. Form-4 was issued by the Designated Authority vide DIN/Acknowledgement No. 979391391230525 dated 23.05.2025, certifying full and final settlement of tax arrears.*

*We would also like to respectfully submit that as per Section 91(2) of the Finance Act, 2024, any appeal pending before ITAT shall be deemed to have been withdrawn from the date on which the certificate in Form-2 is issued by the Designated Authority. Based on this express legal provision, we were under the bona fide belief that no separate intimation or withdrawal request was necessary after Form-2 was issued.*

*In view of the above compliance and legal position, we respectfully request that the appeal proceedings in the above matter be treated as withdrawn and closed under the DTVSV Scheme.*

*We request your kind office to take the above on record and dispose of the appeal accordingly.”*

2. Considering the contents of the application this appeal is allowed to be withdrawn.
3. Accordingly, this appeal is dismissed, having been withdrawn.

Order pronounced on 30.06.2025

Sd/-  
**(George Mathan)**  
**Judicial Member**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 30.06.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Pradeep Kumar Patel
2. Commissioner of Income-tax (Appeals)
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches