

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH "SMC" ALLAHABAD**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

I.T.A. No.193/Alld/2024
Assessment Year:2012-13

Shri Dharam Pal Singh, Maharampur, Khatta Prahaladpur, Bagpat, Dhikauli S.O. Uttar Pradesh-250615 PAN:IKJPS3178A (Appellant)	Vs.	Income Tax Officer, Ward-1(5), Baraut, Baghpat. (Respondent)
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Appellant by	None (VSVS Application)
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	21/07/2025
Date of pronouncement	23/07/2025

ORDER

PER SUBHASH MALGURIA, J.M.

This appeal vide I.T.A. No.193/Alld/2024 has been filed by the assessee for assessment year 2012-13 against impugned appellate order dated 24/09/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1069055757(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. During the course of hearing, it was noticed that the assessee has submitted an application dated 14/04/2025 requesting the Bench that since the assessee has opted for Vivad Se Viswas Scheme-2024 ("VSVS" for short) and designated authority has issued certificate in Form-2 on 31st March 2025, the assessee may be permitted to withdraw the present appeal. Copy of Form No. 2 was also enclosed. Learned Departmental Representative for Revenue expressed no objection. In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.

3. By way of abundant caution, we clarify that assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeal if it is found that the issue in dispute in present appeal is not settled under aforesaid VSVS.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

(Order was pronounced in the open court on 23/07/2025)

Sd/.
(NIKHIL CHOUDHARY)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:23/07/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. Concerned CIT
4. D.R. ITAT, Allahabad