

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER AND  
SHRI BIJAYANANDA PRUETH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA No.172/SRT/2025**

**Assessment Year: (2018-19)**

**(Hybrid Hearing)**

Sahajanand Medical Technologies Ltd., 221, C-Wing, Kanakia Atrium, Andheri Kurla Road, JB Nagar, Andheri (East) - 400059	<b>Vs.</b>	ACIT, Central Circle – 2, Surat
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAFCS7694L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	Shri Rajesh C. Shah, CA
<b>Respondent by</b>	Shri Ravi Kant Gupta, CIT-DR
<b>Date of Hearing</b>	28/07/2025
<b>Date of Pronouncement</b>	04/08/2025

**आदेश / ORDER**

**PER BIJAYANANDA PRUETH, AM:**

This appeal by the appellant emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') dated 15.01.2025 by the learned Commissioner of Income-tax (Appeals) - 4, Surat [in short, 'CIT(A)'], for the Assessment Year (AY) 2018-19.

2. The learned Authorized Representative (Id. AR) of the assessee submitted that assessee has opted for the benefit of the Direct Tax Vivad Se Vishwas Scheme, 2024 (in short 'the VSVS'). A copy of Form No.2, bearing with Acknowledgement No.952495861020525, dated 02.05.2025, was submitted by the Id. AR with a request to withdraw the appeal. This fact was confronted

with the learned Commissioner of Income-tax - Departmental Representative (Id. CIT-DR) for the revenue. The Id. CIT-DR for the revenue submitted that he has no objection, if the appeal of the assessee dismissed as withdrawn.

3. We have considered the application of assessee for withdrawal of appeal and considering the prayer of assessee, the appeal of the assessee is dismissed as withdrawn with liberty to the assessee as well as to the revenue that in case the application preferred by the assessee under DTVSV, 2024 does not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of the appeal or any further direction and in such event, the appeal shall get restored. The Assessing Officer is directed to pass the consequential order.

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced under provision of Rule 34 of ITAT Rules, 1963 on 04/08/2025.

**Sd/-**  
**(DINESH MOHAN SINHA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**

Surat

दिनांक/ Date: 04/08/2025

SAMANTA

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

**// TRUE COPY //**

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Surat