

आयकर अपीलीय अधिकरण,सूरत न्यायपीठ, सूरत ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT  
[conducted through Hybrid mode]

श्री संजय गर्ग, न्यायिक सदस्य एवं  
श्री बिजयानन्दा प्रुसेथ, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And  
Shri Bijayananda Pruseth, Accountant Member

आयकर अपील सं./ITA No.99/SRT/2025  
निर्धारण वर्ष /Assessment Year : 2010-11

Umeshkumar Thakorlal Mehta Visha Falia Goya Bazar Ankleshwar - 393 001 (Gujarat)	<b>बनाम/ v/s.</b>	The Income Tax Officer Ward-2(4) Bharuch
स्थायी लेखा सं./PAN: ADFPM 4486 J		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Sapnesh Sheth, CA	
Revenue by :	Ms. Neerja Sharma, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 01/05/2025  
घोषणा की तारीख /Date of Pronouncement: 28/07/2025

**आदेश/O R D E R**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 09/01/2025 passed u/s.250 of the Income Tax, Act 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2010-11.

2. The assessee has raised the following grounds of appeal:

*"1. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Appeals), NFAC has erred in confirming the action of the assessing officer in passing ex parte order.*

*2. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Appeals), NFAC has erred in confirming the action of the assessing officer in re opening assessment by issuing notice u/s 148 of the I.T.Act.*

*3. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Appeals), NFAC has erred in confirming the action of assessing officer by sustaining addition to the extent of Rs.23,90,500/- as unexplained money out of Rs.29,90,500/- u/s 69A of the I.T. Act.*

*4. It is therefore prayed that above addition made by assessing officer and confirmed by Commissioner of Income-tax (Appeals), NFAC may please be deleted.*

*5. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal."*

3. At the outset, the Ld.Counsel for the assessee stated that the assessee has availed Vivad se Vishwas Scheme 2024. He therefore has submitted that the appeal of the assessee may be dismissed as withdrawn. In view of the above submissions of the Ld.Counsel for the assessee, appeal of the assessee is hereby dismissed as withdrawn. However, in case, the benefit of Vivad se Vishwas Scheme 2024 is not allowed to the assessee for any reason, whatsoever, the assessee will be at liberty to get his appeal revived by making a separate application.

4. With the above observations, the appeal of the assessee is dismissed as withdrawn.

**Order pronounced in the Open Court on 28 /07/2025.**

**Sd/-  
(Bijayananda Pruseth)**

**Sd/-  
( Sanjay Garg )**

**Accountant Member**  
दिनांक/Dated 28/07/2025

**Judicial Member**

*टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,सूरत /DR,ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

**// TRUE COPY //**

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Surat/Ahmedabad