



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "SMC", JABALPUR**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.14/JAB/2024  
(Assessment Year: 2015-16)

<b>Shankar Vadhavani</b> Ward No.6, Balaghat, Madhya Pradesh-481001.	v.	<b>Income Tax Officer, Balaghat</b> ITO, Ward, Balaghat, Railway Station Road, Madhya Pradesh-481001
<b>TAN/PAN: AESPK6562K</b> (Appellant)		(Respondent)

Appellant by:	Shri Vijay Bagrecha, C.A.
Respondent by:	Shri Alok Bhura, Sr. CIT(DR)

**ORDER**

(1). The present appeal has been filed by the assessee against the impugned order dated 19.12.2023 order passed by the Ld. Addl. Commissioner of Income Tax (hereinafter referred as to "ACIT")-12, Delhi, pertaining to the assessment year 2015-16. The grounds of appeal of the assessee are as under: -

*"1. In the facts and circumstances of the case the learned Assessing Officer has erred in making addition of Rs.10,75,002/- on account of opening cash balance.*

*2. In the facts and circumstances of the case the learned Assessing Officer has erred in not giving the opportunity of being heard to appellant.*

*3. facts and circumstances of the case the learned Assessing Officer has failed to apply principal of natural justice.*

*4 facts and circumstances of the case the learned Assessing Officer has erred in correlating cash deposit for demonetization period (9<sup>th</sup> November to 30<sup>th</sup> December, 2016) with the Income of F.Y. 2014-15"*

(2) At the time of hearing, the Ld. Authorized Representative ("Ld. AR", for short) for the assessee informed us that the assessee has opted to settle the aforementioned appeal under Direct Tax Vivad se Vishwas Scheme, 2024 ("DTVSVS", for short)

and that the Designated Authority has already issued Form -1 and Form-2 under DTVSVS, 2024. He also drew our attention to letter dated 09.06.2025 sent to Income Tax Appellate Tribunal ("ITAT", for short) in this regard. Copy of Form -1 and Form -2 issued by Designated Authority under DTVSVS was also enclosed with the aforesaid letter. Ld. Departmental Representative ("DR", for short) for Revenue has no objection for withdrawal of the appeal. After due consideration and in view of the foregoing, we are of the opinion that this appeal has become infructuous on account of aforesaid DTVSVS, and this appeal may be treated as withdrawn on account of the aforesaid DTVSVS. Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(2.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid DTVSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal in accordance with law.

In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 21/08/2025.

Sd/-  
[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

DATED: 21/08/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur