

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 256 & 257/Ran/2024

Assessment Year: 2017-18)

M/s Eklavya Project Pvt. Ltd., H-95, Harmu Housing Colony, Ranchi. PAN No. AACCE 5004 D	Vs.	D.C.I.T., Central Circle-2, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

ITA No. 257/Ran/2024

Assessment Year: 2017-18)

M/s Eklavya Estate Pvt. Ltd., H-95, Harmu Housing Colony, Ranchi. PAN No. AABCE 5815 F	Vs.	D.C.I.T., Central Circle-2, Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Petition filed
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	22/07/2025
Date of pronouncement	04/08/2025

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. Both these appeals filed by the assessee(s) emanates from the separate orders of the learned Commissioner of Income Tax (Appeals), Patna -3, Patna [in short, the Id. CIT(A)] both dated 29/12/2023 for the A.Y. 2017-18. as per the grounds of appeal on record. Both these appeals of the assessee are interconnected, therefore, with the consent of parties, both these appeals were clubbed and heard together and are being decided by this common order.
2. In both these appeals, the assessee(s) had filed applications stating that they are proceeding for Vivad Se Vishwas Scheme-2024 (VSVS-2024) of the department. This was also accepted by the learned Senior Departmental

Representative (Id. Sr. DR) for revenue that when the assessee has opted for the settlement of tax dispute within the said scheme of the department, it does not serve any purpose to keep the appeal pending before the Tribunal at this stage. We therefore, treat these appeals of the assessee being dismissed as withdrawn with the liberty that in case the assessee fails to avail VSVS Scheme-2024, it shall be allowed to apply for the reinstatement of these appeals. Accordingly, these appeals of the assessee are dismissed as withdrawn.

3. In the result, both these appeals of assessee are dismissed.

Order announced in open court on 04/08/2025.

Sd/-
(DUVVURU RL REDDY)
VICE PRESIDENT

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 04/08/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi