

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.103/JAB/2025
Assessment year:2016-17

Shri Sanjay Agrawal MIG-9, Sangram Colony Semariya Chowk, Satna. PAN:ACJPA6518Q (Appellant)	Vs.	Income Tax Officer, Ward-1, Satna. (Respondent)
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Appellant by	Shri Shubham Nema, Advocate
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

ORDER

(A) This appeal vide I.T.A. No.103/JBP/2025 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 12/02/2025 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1073183333(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) During the course of hearing, it was noticed that the assessee has submitted an application dated 21/08/2025 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 No. 4, being the order for full and final settlement of tax arrear, on 20th August 2025, the assessee may be permitted to withdraw the present appeal. Copy of Form

No. 4 was also enclosed. At the time of hearing, learned Counsel for the assessee drew our attention to the aforesaid and submitted that the appeal may be treated as withdrawn on account of the assessee opting for VSVS. Learned D.R. expressed no objection. In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.

(C) 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.

(D) In the result, the appeal of the assessee is dismissed as withdrawn.

(Order pronounced in the open court on 01/09/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:01/09/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Jabalpur