

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI BENCH", RANCHI
BEFORE SHRI SONJOY SARMA, JM
&
SHRI RATNESH NANDAN SAHAY, AM
(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.59/RAN/2024

(निर्धारण वर्ष / Assessment Year :2012-2013)

Shivrashi Exim Limited, Unit No.2, Ground Floor, Shri Radhe Krishna Garden, Jharkhand-834009	Vs.	ACIT, Central Circle-1, Ranchi
स्थायी लेखा सं./PAN No. : AAQCS 9293 N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri R.R.Mittal, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T. Pandya, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	28/08/2025
घोषणा की तारीख/ Date of Pronouncement	:	09/10/2025

आदेश / O R D E R

Per Sonjoy Sarma, JM :

The above captioned appeal is filed by the assessee against the order dated 31.01.2024, passed by the Id. CIT(A), Patna-3 for the assessment year 2012-2013.

2. At the time of hearing, Id. AR fairly stated that the assessee has chosen to file an application under VSVS Scheme, 2024 and the process is at the final stage and assessee is waiting for Form No.4 from the competent authority. The assessee also stated that there is a fair chance to settle the matter under the said scheme. Therefore, at this stage, the appeal of the assessee ay be dismissed as withdrawn. In case, the

settlement is not materialized, in that event the assessee may be allowed to file an application for revival of the case.

3. Ld. Sr. DR has not raised any objection on such submission made by the Id.AR.

4. Considering the submission of both the parties and perusing the material available on record, we find that since the assessee has availed the benefit under the VSVS Scheme, 2024 and it is likely that the matter may be settled there amicably, therefore, considering these aspects, we dismiss the appeal of the assessee as withdrawn. In case, the issue is not materialized there, in that event the assessee may file an appropriate application for revival of the case.

5. In terms of the above, appeal of the assessee is dismissed.

Order pronounced on 09/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 09/10/2025

Prakash Kumar Mishra, Sr.P.S.

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi