

**IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI" BENCH, RANCHI
VIRTUAL HEARING MODE**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No. 145/RAN/2024
Assessment Year: 2015-16**

Shiv Durga Construction & Engineerings Pvt. Ltd. 52, Bigha Bhattacharya Colony, Castair Town, Deoghar-811411. (PAN: AAOCS0902N)	Vs	ACIT, Circle-III, Deoghar
(Appellant)		(Respondent)

Present for:

Appellant by : None
Respondent by : Shri Khubchand Pandya, Sr. DR

Date of Hearing : 08.05.2025
Date of Pronouncement : 08.05.2025

ORDER

Per Bench :

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), [hereinafter referred to as "the Ld. CIT(A)"] vide dated 05.03.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2015-16.

2. None represented on behalf of the assessee and Shri Khubchand Pandya appeared on behalf of the revenue.
3. At the time of hearing, we notice that the assessee has availed Vivad-se-Vishwas Scheme, 2024 in respect of the impugned appeal. The necessary Form No. 1 has duly been filed by the assessee before designated

authority. Form No. 2 has also been issued by the department. The assessee has also made a request for withdrawal of the appeal. Considering the above submissions, the appeal of the assessee is hereby dismissed as withdrawn. However, the assessee will be at liberty to get his appeal restored upon filing an application, if for any reason, whatsoever, the application for Vivad Se Vishwas Scheme, 2024 is not accepted by the Department.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order dictated and pronounced in the open court.

Sd/-
(Ratnesh Nandan Sahay)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 8th May, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shiv Durga constn. & Engg. P. Ltd..
2. Respondent -ACIT, Circle-III, Deoghar
3. CIT(A),
4. Pr. CIT
5. DR, ITAT, Ranchi
6. Guard file.

True Copy

By Order
Assistant Registrar
ITAT, Ranchi

1. Date of Dictation 08.05.2025
2. Date on which the typed draft order is placed before the dictating Member and Other Member 08.05.2025
3. Date on which the approved order comes to the Sr. P.S /05/2025
4. Date on which the file goes to the Bench Clerk /05/2025
5. Date on which the file goes to the OS
6. Date of dispatch of the order