

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

[Virtual Hearing]

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.82/Vns/2024
Assessment year:2019-20

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| Kanchan Yadav, Ward No.5, Sakaldiha Road, Chandauli PAN:AAZPY 6556E (Appellant) | Vs. | Asstt. Commissioner of Income Tax, Central Circle, Varanasi. (Respondent) |
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| Appellant by | Shri Shubham Singh, CA |
| Respondent by | ShriG.P. Singh, D.R. |
| Date of hearing: | 10.12.2025 |
| Date of pronouncement: | 16.12.2025 |

ORDER

(A) This appeal vide I.T.A. No.82/Vns/2024 has been filed by the assessee for assessment year 2019-20 against impugned appellate order dated 26/04/2024 (DIN & Order No.ITBA/APL/S/250/2024-25/1064386517(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 24/03/2025 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. 2 on 12th March, 2025, the assessee may be permitted to withdraw the present appeal. Copy

of Form No. 1 was also enclosed. 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 In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.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, I 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(D) In the result, the appeal of the assessee is dismissed as withdrawn.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 16/12/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:16/12/2025
Aks/-

Copy of the order forwarded to :

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