

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.20/Vns/2023  
Assessment year:2017-18

Smt. Smita Swarnkar, Prop. Apollo Green Pathology Lab & X-Ray Centre, Infront of District Hospital, Gonda PAN: CRSPS 0757B (Appellant)	Vs.	DC/ACIT (CNTRL), Gorakhpur          (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.

**ORDER**

(A) This appeal vide I.T.A. No.20/Vns/2023 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 12/12/2024 (DIN & Order No. ITBA/APL/S/250/2022-23/1047947837(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 08/12/2025 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 on 19<sup>th</sup> February, 2025, the assessee may be permitted to withdraw the present appeal. Copy of Form No. 4 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 In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.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(D) In the result, the appeal of the assessee is dismissed as withdrawn.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.,