

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

[Virtual Hearing]

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.87/Vns/2024
Assessment year:2011-12

Hariom Dwivedi, K-40/1, Bhaironath, Varanasi-221001 PAN:AJWPD 7361A (Appellant)	Vs.	Income Tax Officer, Ward-3(2), Varanasi. (Respondent)
---	-----	--

Appellant by	None
Respondent by	ShriG.P. Singh, D.R.
Date of hearing	10.12.2025
Date of pronouncement	16.12.2025

ORDER

This appeal vide I.T.A. No.87/Vns/2024 has been filed by the assessee for assessment year 2011-12 against impugned appellate order dated 31/03/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1063779943(1) of National Faceless Appeal Centre, (NFAC), Delhi.

(B) During the course of hearing, it was noticed that the assessee has submitted an application dated 11/11/2024 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 08/11/2024, the assessee may be permitted to withdraw the present appeal. Copy of Form No. 2 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 In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.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, 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(D) In the result, the appeal of the assessee is dismissed as withdrawn.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 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.,