

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'SMC': AGRA**

BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No.2/AGR/2017
(Assessment Year: 2009-10)**

Nitin Agarwal,
Narmada Colony, Morar,
Near Public H.S. School,
Gwalior – 474 006 (Madhya Pradesh).

vs.

ITO, Ward 3 (2),
Gwalior,

(PAN : AFZPA3485K)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Pankaj Gargh, Advocate
REVENUE BY : Shri Shailender Shrivastava, Sr. DR

Date of Hearing : 18.12.2025

Date of Order : 18.12.2025

ORDER

1. This appeal is filed by the assessee against the order of Id. Commissioner of Income-tax (Appeals)-2, Agra [in short 'Id. CIT (A)] dated 24.03.2017 for Assessment Year 2009-10.
2. The Ld. AR for the assessee has submitted that since the assessee has settled the issue under Vivad Se Vishwas Scheme, 2024 (in short 'VSVS'), hence, the Assessee wishes to withdraw the instant appeal. In this behalf, the Ld. AR for the assessee submitted that requisite Forms have been received from the Department accepting the declaration filed by the assessee and the same are

placed on record. Ld. DR did not controvert the aforesaid proposition. In view of the aforesaid, appeal of the Assessee is dismissed as withdrawn.

3. Liberty is granted to the Assessee to revive appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Revenue. M/s. Nannusamy Mohan (HUF) vs. ACIT in T.C.A. No.372 of 2020 decided on 16.10.2020 by Hon'ble Madras High Court.]
4. In the result, appeal of the assessee is dismissed in the terms aforesaid.

**Order pronounced in the open court on this 18th day of December, 2025
after the conclusion of the hearing.**

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 29.12.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**