

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "SMC", JABALPUR**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.118/JAB/2023
Assessment year:2015-16

COD Employees Cooperative Society 01, COD Estate, Karondi, Jabalpur (MP)-482001. PAN:AAAAC6570E (Appellant)	Vs.	The Income Tax Officer, Ward- 2(2) Jabalpur (MP)-482002. (Respondent)
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Appellant by	None (application filed)
Respondent by	Shri Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.118/JBP/2023 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 08/02/2023 (DIN & Order No.ITBA/NFAC/S/250/2022-23/1049564101(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 02/05/2025, intimating the Bench that the assessee had opted for Vivad Se Viswas Scheme-2024 "(VSVS" for short) and designated authority had issued certificate in Form No. 4; and requesting that the assessee may be permitted to withdraw the present appeal. Copy of Form No. 4 was also enclosed. At the time of hearing, there was no representation from the assessee's side. 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 In view of the foregoing, the appeal of the assessee is dismissed as withdrawn on account of assessee opting for VSVS.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, it is clarified 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(D) In the result, the appeal of the assessee is dismissed as withdrawn.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 12/02/2026

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 12/02/2026
Vijay Pal Singh (Sr. PS)

Copy of the order forwarded to :

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