**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 11/PAT/2022
Assessment Year: 2011-2012**

***Anmol Agrifarms Inputs Pvt. Limited,.........Appellant
Jisidih Industrial Area Chhota
Manikpur, Jasidih, Deoghar-814112,
Jharkhand
[PAN:AAHCA4114F]***

-Vs.-

***Principal Commissioner of Income Tax,....Respondent
Central Revenue Building,
3rd Floor,
Birchand Patel Marg, Patna-800001,
Bihar***

Appearances by:
N o n e, appeared on behalf of the assessee

Sm. Rinku Singh, CIT, D.R. appeared on behalf of the Revenue

**Date of concluding the hearing: May 06, 2025
Date of pronouncing the order: May 27, 2025**

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of ld. Principal Commissioner of Income Tax

(Central), Patna dated 17th March, 2021 passed for Assessment Year 2011-12.

2. None appeared on behalf of the assessee at the time of hearing. Director of assessee-Company submitted an application before the ITAT, Patna dated 28.02.2025 for and on behalf of assessee stating that the assessee has already gone into Direct Tax Vivad Se Vishwas Scheme, 2024 ('DTVSVS 2024' Scheme) by filing Declaration under sub-section (1) and undertaking under sub-section (4) of section 91 of the Finance (No.2) Act, 2024 in Form No. 1 (under the Direct Tax Vivaad Se Vishwas Scheme, 2024) on 23.01.2025 vide Acknowledgment Number-837292280230125 with the Competent Authority as well as enclosing the Form 1, Form 2 and Form 3 of the Direct Tax Vivaad Se Vishwas Scheme, 2024 and prayed before the Bench to withdraw its appeal.

3. On the other hand, ld. Departmental Representative argued that the matter be dismissed by upholding the order of ld. Principal Commissioner of Income Tax (Central), Patna.

4. We have heard the ld. Departmental Representative and perused the material available on record. By considering the totality of the facts and circumstances of the case, we dismiss the appeal of the assessee with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-24, for any reason, whatsoever.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 27/05/2025.

Sd/-	Sd/-
(Sanjay Awasthi)	**(Duvvuru RL Reddy)**
Accountant Member	**Vice-President (KZ)**

Kolkata, the 27th day of May, 2025

Copies to :(1) Anmol Agrifarms Inputs Pvt. Limited,
Jisidih Industrial Area Chhota
Manikpur, Jasidih, Deoghar-814112,
Jharkhand

(2) Principal Commissioner of Income Tax,
Central Revenue Building,
3rd Floor, Birchand Patel Marg,
Patna-800001, Bihar

(3) Commissioner of Income Tax;
(4) CIT - ;
(5) The Departmental Representative;
(6) Guard File

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.