

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एव श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष

BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 986/JP/2024  
निर्धारण वर्ष/Assessment Year : 2013-14

Ankit Somani D-2, Tonk Road Nulite Colony, Jaipur-302001, Rajasthan, India	बनाम v.	ITO, Ward-6(3), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BBJPS0330Q		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Sh. P.C.Parwal, C.A.

राजस्व की ओर से/ Revenue by : Sh. Gautam Singh Choudhary (JCIT)

सुनवाई की तारीख/ Date of Hearing : 2/12/2024  
उदघोषणा की तारीख/Date of Pronouncement: 2/12/2024

आदेश/ ORDER

PER: Narinder Kumar, Judicial Member

By way of present appeal, the assessee-appellant challenged the order dated 31/05/2024, passed by learned CIT(A), as regards the assessment order dated 26.09.2021 relating to Assessment Year 2013-14.

2. Vide assessment order dated 26.09.2021, the Assessing Officer assessed total income of the assessee-appellant at Rs. 15,15,027/-, by making an addition u/s 68 of Income Tax Act, 1961 (hereinafter referred to as 'the Act'), as the assessee was found to have made investment in a company, which existed only on papers, in order to earn bogus Long Term Capital Gain.

3. Feelings aggrieved by the assessment order, the assessee challenged the same by way of an appeal before learned CIT(A). Vide impugned order, Learned CIT(A) dismissed the appeal by upholding the assessment order, while observing that the Assessing Officer had thoroughly analysed report of the Investigation Wing and the documents collected during investigation carried out by the said Wing, to prove that the appellant introduced bogus long term capital gain in his books of account by routing his unaccounted income through a tax evasion scheme, and further that the assessee failed to produce cogent evidence on this aspect.

4. Feeling aggrieved by the impugned order, the assessee is before this Appellate Tribunal.

5. When the appeal is pending for hearing, an application has been filed on behalf of the appellant, through Learned AR-Shri P.C. Parwal, CA, expressing therein that the assessee wants to withdraw the appeal as he has opted to settle the dispute by availing of benefit of Direct Tax Vivad Se Vishwas Scheme, 2024.

Application came to be presented before the Registry on 05.11.2024. It is accompanied by photocopy of Form No.2 stated to have been issued by Principal Commissioner of Income Tax-2, Jaipur.

Form No.2 is actually certificate dated 29.10.2024, u/s 92(1) of the said scheme .

6. Learned Counsel for the applicant has submitted that in the given situation, applicant may be permitted to withdraw this appeal.

7. Learned DR has no objection to the allowing of the prayer of the appellant for withdrawal of the appeal.

8. In view of the above submissions put forth, since withdrawal of the appeal is stated to be one of the essential requirements to avail of the benefit of said Scheme of 2024, in the interest of justice, this appeal is hereby dismissed as having been withdrawn.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 2 /12/2024.

Sd/-  
(राठौड़ कमलेश जयन्तभाई )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member

Sd/-  
(नरेन्द्र कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 2 /12/2024

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant-Sh. Ankit Somani.
2. प्रत्यर्थी / The Respondent- ITO, Ward-6(3), Jaipur.
3. आयकर आयुक्त / CIT.
4. आयकर आयुक्त(अपील) / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 986/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar

(3)