

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'B', CHANDIGARH

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 377/CHD/2024

निर्धारण वर्ष / Assessment Year : 2007-08

Ram Ji Lal, C/o Tej Mohan Singh, Advocate # 527, Sector 10-D, Chandigarh (Yamunanagar)	Vs. बनाम	ITO, Ward-3, Yamunanagar
स्थायी लेखा सं./PAN No: AMTPL6623P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Physical Hearing)

निर्धारिती की ओर से/Assessee by : Sh. Tej Mohan, Advocate

राजस्व की ओर से/ Revenue by : Smt. Ranjit Kaur, Addl CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 02.12.2024

उदघोषणा की तारीख/Date of Pronouncement : 03.12.2024

आदेश/Order

Per Rajpal Yadav VP:

The present appeal is directed at the instance of the Assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, dated 21.03.2024 passed for A.Y. 2007-08.

4. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee has moved an application under "The Direct Tax 'Vivad Se Vishwas, 2024" Scheme and the Income Tax

Department has since issued Form No. 2 dt. 27.11.2024, in response to the application filed by the assessee, therefore, the appeal of the assessee may be allowed to be withdrawn.

5. The Ld. Sr. DR, on the other hand, was unable to controvert the facts submitted by the Assessee in the absence of complete details.

6. In view of the above, the appeal of the assessee is dismissed as withdrawn. However, it is observed that in case Assessee fails to avail the benefit of this scheme due to any technicalities, then Assessee will be at liberty to get this appeal revived by filing a Misc. Application. This application should be filed within limitation period provided u/s 254(2) of the Act.

Order pronounced on 03.12.2024.

Sd/-
(**KRINWANT SAHAY**)
Accountant Member

Sd/-
(**RAJPAL YADAV**)
Vice President

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar