

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "G" BENCH: NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &**

ITA Nos.45 & 46/Del/2024

[Assessment Year : 2014-15]

Satish Chandra, Village-Chatiyam Om Nahri Mandir Road, Tehsil Kasuali District-Solan, Himachal Pradesh-173204. PAN-AENPC5746C	vs	ACIT, Circle-3, Noida.
APPELLANT		RESPONDENT
Appellant by	Ms. Rattan Kaur, CA	
Respondent by	Shri Sahil Kumar Bansal, Sr. DR	
Date of Hearing	10.12.2024	
Date of Pronouncement	10.12.2024	

ORDER

PER PRADIP KUMAR KEDIA, AM :

The captioned appeals arise from the respective orders passed under section 250 in reference to assessment order passed under s. 143(2) and penalty passed under s. 271(1)(c) of the Income Tax Act, 1961 ["the Act"] for assessment year 2014-15 in question.

2. The assessee has raised following grounds in both these appeals:-

ITA No.45/Del/2024 [Assessment Year : 2014-15]

1. *"That the Ld. CIT(A) has erred in law & facts of the case in passing the ex-parte order u/s 250 of the Income Act which is highly unjustified, uncalled for and needs to be quashed.*
2. *That the Ld. CIT(A) has erred in law & Legal facts of the case in passing the ex-parte order without according proper opportunity of being heard which is highly unjustified, uncalled for and needs to be quashed.*
3. *That the Ed. CIT(A) has erred in law & facts of the case in passing the ex-parte order without adjudicating the issues on merits which is highly unjustified, uncalled for and needs to be quashed.*
4. *That the Ld. CIT(A) has erred in law & facts of the case in upholding addition of Rs. 52,45,641/ on account of disallowance u/s 54 of the*

Income Tax Act which is highly unjustified, uncalled for and needs to be deleted.

5. *That the Ld. CIT(A) has erred in law & facts of the case in upholding addition of Rs. 37,123/- on account of disallowance u/s 43B of the Income Tax Act which is highly unjustified, uncalled for and needs to be deleted.*
6. *That the Ld. CIT(A) has erred in law & facts of the case in upholding the adhoc addition of Rs. 5,00,000/- on account of disallowance of expenses which is highly unjustified, uncalled for and needs to be deleted.”*

ITA No.46/Del/2024 [Assessment Year : 2014-15]

1. *“That the Ld.CIT(A) has erred in law & facts of the case in passing the ex-parte order u/s 250 of the Income Tax Act which is highly unjustified, uncalled for and needs to be quashed.*
2. *That the Ld.CIT(A) has erred in law & facts of the case in passing the ex-parte order without according proper opportunity of being heard which is highly unjustified, uncalled for and needs to be quashed.*
3. *That the Ld.CIT(A) has erred in law & facts of th case in upholding the penalty imposed amounting to Rs.12,46,571/- u/s 271(1)(c) of the Income tax Act which is highly unjustified, uncalled for and needs to be deleted.”*

3. When the matter was called for hearing, the Ld. Counsel for the assessee submitted that as per the instruction of the client, the assessee is opting for the ongoing **“The Direct Tax Vivad Se Vishwas (DTVSV) Scheme, 2024”**. The learned Counsel thus submitted that the assessee does not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme and consequently requested that the written application for withdrawal of appeals may please be granted.

4. The Ld. Sr. DR for the Revenue stated that he has no objection to withdraw the appeals as sought on behalf of the assessee.

5. In the light of oral/written request made on behalf of the assessee, the captioned appeals are dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reasons, then the assessee concerned shall be at liberty to seek restoration of original appeals for hearing before ITAT in accordance with law.

6. In the result, the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open Court on 10th December, 2024.

Sd/-

Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI