

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.1023/दिल्ली/2024 (नि.व. 2015-16)
ITA No.1023/DEL/2024 (A.Y.2015-16)

MMTC-Pamp India P. LTd.,
Plot No. 221, Ground Floor, Okhla Industrial Estate,
Phase-III, S.O Tehkhand South East Delhi-110020
PAN: AAFCM-3576-K

..... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
Special Range 6, C.R Building, ITO, I.P Estate,
New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Ms. Deepti Gupta, Chartered Accountant
प्रतिवादीद्वारा/ Respondent by : Shri Rajesh Tiwari, Sr. DR
सुनवाई की तिथि/ Date of hearing : 10/12/2024
घोषणा की तिथि/ Date of pronouncement: : 10/12/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 12.01.2024, for assessment year 2015-16.

2. The counsel for the assessee stated at Bar that the assessee has opted to settle the issue in appeal under VSVS 2024. He placed on record copy of Form No. 1 filed under the scheme and submitted that Form No. 2 from the Department is awaited. He prayed for withdrawing the appeal.

3. The assessee is allowed to withdraw the appeal as prayed for.

4. Liberty is granted to the assessee to revive the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on Tuesday the 10th day of December, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 10/12/2024

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI