

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 1239/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2009-10

**Shri Mullakara Chacko Rixon,**  
D.No.24, 25, Venkatachalam Street,  
Erode – 638 001.

**The Assistant Commissioner**  
**of Income Tax,**  
Circle – 1,  
Erode.

**PAN: AELPR 2636E**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri N.V. Krishnan, Advocate  
(Through Virtual Mode)

प्रत्यर्थी की ओर से/Respondent by : Ms. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 12.12.2024

घोषणा की तारीख/Date of Pronouncement : 12.12.2024

**आदेश / O R D E R**

**PER GEORGE GEORGE K, VICE PRESIDENT:**

This appeal at the instance of the assessee is directed against the CIT(A)'s order dated 18.03.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2009-10.

2. At the time of hearing, the Id.AR for the assessee has filed copy of Form 1 filed under Direct Tax Vivad Se Vishwas Scheme, 2024 (DTVSV 2024) and stated that assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2024. In light of the above, we dismiss the appeal of the assessee with a liberty to reinstate the appeal if his application under Direct Tax Vivad Se Vishwas Scheme, 2024, is not accepted.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 12<sup>th</sup> December, 2024 at Chennai.

Sd/-  
(जगदीश)

**(JAGADISH)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 12<sup>th</sup> December, 2024

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.

Sd/-  
(जॉर्ज जॉर्ज के)

**(GEORGE GEORGE K)**

उपाध्यक्ष /VICE PRESIDENT