

**आयकर अपीलीय अधिकरण 'डी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
माननीय श्री अमिताभ शुक्ला . लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER
AND HON'BLE SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No.2764/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2018-2019)**

Prem Prakash Sikka,
No.15A, 3rd Street, KPN Colony,
Tiruppur 641 601.

Vs. The Deputy Commissioner of
Income Tax,
Circle -1,
Tiruppur.

[PAN: AKYPS 0946F]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri N.V. Narayanan, Advocate

प्रत्यर्थी की ओर से /Respondent by

: Ms. V. Aswathy, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 18.12.2024

घोषणा की तारीख /Date of Pronouncement

: 20.12.2024

आदेश / ORDER

MANU KUMAR GIRI (Judicial Member)

This appeal filed by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals)(NFAC) Delhi [CIT(A)] dated 19.09.2024 for Assessment Year 2018-19.

2. At the outset, it is noted that the assessee has opted for solution of dispute under the Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024. Assessee also submitted Form 1 DTVSV dated 22.11.2024 as under:

A.Y. 2018-19 vide e-Filing Acknowledgement Number 722182530221124.

3. Accordingly, noting the fact that the assessee is opted for resolution of dispute under Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024 and form No.2 has been issued on 03.12.2024 in this appeal, we treat this appeal being disposed of as withdrawn.
4. The assessee is given liberty for restoration of the present appeal in case the resolution of dispute under Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024 are failed.
5. In the result, the appeal filed by the assessee in ITA Nos. 2764/Chny/2024 is dismissed as withdrawn.

Order pronounced in the court on 20th day of December, 2024 at Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई Chennai:

दिनांक Dated :20-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF