

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "एस.एम.सी" , चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCHES, "SMC" CHANDIGARH

HEARING THROUGH: PHYSICAL HEARING

श्री विक्रम सिंह यादव, लेखा सदस्य  
BEFORE: SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA No. 565/Chd/2024  
निर्धारण वर्ष / Assessment Year : 2015-16

Joginder Singh Arora C/o Sandeep Goyal (Advocate) H.No. 1385, Sector-40B Chandigarh- 160036	बनाम	The ITO, Circle-1, International Tax, Chandigarh
स्थायी लेखा सं. / PAN NO: ACNPA7877Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None (Withdrawal Application)  
राजस्व की ओर से / Revenue by : Shri Vivek Vardhan, JCIT

सुनवाई की तारीख / Date of Hearing : 26/12/2024  
उदघोषणा की तारीख / Date of Pronouncement : 26/12/2024

### आदेश / Order

**PER VIKRAM SINGH YADAV, AM**

The present appeal is directed at the instance of the Assessee against the order of Id. Commissioner of Income Tax (Appeals), Delhi- 43, dated 27/03/2024 passed for A.Y. 2015-16.

2. During the course of hearing, none appeared on behalf of the Assessee, however a withdrawal application filed by the Ld. Counsel for the Assessee wherein it was 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in response to the application filed by the assessee, therefore, the appeal of the assessee may be allowed to be withdrawn.

3. The Ld. DR, on the other hand, was unable to controvert the facts submitted by the Assessee and didn't object to application seeking withdrawal of the subject appeal.

4. In view of the above, the appeal of the assessee is dismissed as withdrawn.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.

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 In light of aforesaid, the appeal of the assessee is dismissed as withdrawn.

(Order pronounced in the open Court on 26/12/2024)

Sd/-  
विक्रम सिंह यादव  
(VIKRAM SINGH YADAV)  
लेखा सदस्य / ACCOUNTANT MEMBER

**AG**

**Date: 26/12/2024**

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

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

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar