

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. 370/Chd/2024
निर्धारण वर्ष / Assessment Year : 2018-19

Vipan Kumar 237-10, New Kundan Puri Civil Lines, Ludhiana	बनाम	The DCIT Central Circle-1 Ludhiana
स्थायी लेखा सं./PAN NO: ADEPK1520K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None (Withdrawal Application)
राजस्व की ओर से/ Revenue by : Dr. Ranjeet Kaur, Sr. DR

सुनवाई की तारीख/Date of Hearing : 26/12/2024
उद्घोषणा 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)-5, Ludhiana, dated 09/02/2024 passed for A.Y. 2018-19.

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. 29.11.2024, in response to the application filed by the assessee, therefore, the appeal of the assessee may be allowed to be withdrawn.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 In view of the above, the appeal of the assessee is dismissed as withdrawn.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 In light of aforesaid, the appeal of the assessee is dismissed as withdrawn.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