

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री विक्रम सिंह यादव, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य
BEFORE: SHRI. VIKRAM SINGH YADAV, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 524/Chd/2022
निर्धारण वर्ष / Assessment Year : 2015-16

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| Smt. Bimla Punia C/o Shri Tejmohan Singh, Advocate # 527, Sector 10D, Chandigarh | बनाम | The ITO Ward-1, Yamuna Nagar |
| स्थायी लेखा सं. / PAN NO: BGAPP2662L | | |
| अपीलार्थी/ Appellant | | प्रत्यर्थी/ Respondent |

निर्धारित की ओर से/ Assessee by : Shri Tej Mohan Singh, Advocate

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT, Sr. DR

सुनवाई की तारीख/ Date of Hearing : 30/12/2024

उद्घोषणा की तारीख/ Date of Pronouncement : 30/12/2024

आदेश/Order

PER VIKRAM SINGH YADAV, AM

The present appeal is directed at the instance of the Assessee against the order of CIT(A)/NFAC, Delhi dated 29/04/2022 passed for A.Y. 2015-16.

2. During the course of hearing the Ld. Counsel for the Assessee 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. 14.12.2024, in response to the application filed by the assessee, therefore, the appeal of the assessee may be allowed to be withdrawn.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 In view of the above, the appeal of the assessee is dismissed as withdrawn.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 In light of aforesaid, the appeal of the assessee is dismissed as withdrawn.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 30/12/2024)

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

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

AG

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

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

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar