

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. 259 & 846/Chd/2024
निर्धारण वर्ष / Assessment Year : 2017-18

Balak Ram C/o Shri Tejmoan Singh, Advocate # 527, Sector 10D, Chandigarh	बनाम	The ITO Ward-1, Yamunanagar
स्थायी लेखा सं. / PAN NO: BZXPR6939Q		
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

Both the above appeals are directed at the instance of the Assessee against the order of CIT(A)/NFAC, Delhi dated 20/12/2022 & 29/07/2024 respectively passed for A.Y. 2017-18.

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. 13.12.2024, in response to the application filed by the assessee, therefore, the appeals of the assessee may be allowed to be withdrawn.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 In view of the above, the appeals of the assessee are dismissed as withdrawn.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 appeals 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 In light of aforesaid, the appeal of the assessee are dismissed as withdrawn.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