

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

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.2657/Chny/2024
(निर्धारणवर्ष / Assessment Year: 2013-2014)

Muthurathinam,
27/29,
Kumarappapuram, 1st Street,
Rayapuram Extension,
Tirupur 641 601.

Vs. The Income Tax Officer,
Ward 1(2)
Tirupur.

[PAN: AVYPM 0862D]

S(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Shri. S. Sridhar, Erode, Advocate.
(Virtual)

प्रत्यर्थी की ओर से /Respondent by

: Ms. Anitha, IRS, Addl. CIT.

सुनवाई की तारीख/Date of Hearing

: 31.12.2024

घोषणा की तारीख /Date of Pronouncement

: 31.12.2024

आदेश / ORDER

PER 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 23.08.2024 for Assessment Year 2013-14.

2. At the outset, the Id. counsel for the submitted a letter dated 30.12.2024 wherein stated that the present appeal is intended to be withdrawn by the

appellant, for the purpose of opting the benefit under the Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024 as per FAQ No.8 of CBDT Circular No.12 of 2024 [Guideline note 1]. Assessee also informed that Form No.1 DTVSV has been filed on 10.12.2024 and Form No.2 was issued on 26.12.2024.

3. Accordingly, noting the fact that the assessee is opted for resolution of dispute under Direct Tax Vivad Se Vishwas Scheme (DTVSV), 2024, we treat this appeal being dismissed as withdrawn.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 In the result, the appeal filed by the assessee in ITA Nos. 2657/Chny/2024 is dismissed as withdrawn.

Order pronounced in the open court at the time of hearing on 31st day of December, 2024 at Chennai.

Sd/-

(मनोज कुमार अग्रवाल)

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai:

दिनांक Dated : 31-12-2024

KV

आदेश की प्रतिलिपि अग्रेषित /Copy to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

Sd/-

(मनु कुमार गिरि)

(MANU KUMAR GIRI)

न्यायिक सदस्य / JUDICIAL MEMBER