

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.2478/Del/2024

[Assessment Year : 2011-12]

Swatantra Pal Singh, H.No.32, Rajputana Rabupura, Gautam Budh Nagar, Uttar Pradesh -201301. PAN-CXRPS7843B	vs	CIT(A), NFAC, Delhi
APPELLANT		RESPONDENT
Appellant by	An application for withdrawal	
Respondent by	Ms. Harpreet Kaur Hansra, Sr. DR	
Date of Hearing	20.12.2024	
Date of Pronouncement	20.12.2024	

ORDER

PER PRADIP KUMAR KEDIA, AM :

The instant appeal has been filed at the instance of the assessee seeking to assail the First Appellate order dated 07.03.2024 passed by Ld. Commissioner of Income Tax(A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld.CIT(A)”] u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 28.12.2018 passed u/s 147/144 of the Act pertaining to assessment year 2011-12.

2. When the matter was called for hearing, no one attended the proceedings on behalf of the assessee. An application dated 10.12.2024 is placed on record that as per the instruction of the client, the assessee is opting for the ongoing “*The Direct Tax Vivad Se Vishwas (DTVSV) Scheme, 2024*”. It is submitted that the assessee does not seek to pursue the said appeal owing to exercise of option for availing DTVSV Scheme and consequently requested that the written application for withdrawal of appeal may please be granted.

3. The Ld. Sr. DR for the Revenue stated that she has no objection to withdraw the appeal as sought on behalf of the assessee.

4. In the light of oral/written request made on behalf of the assessee, the captioned appeal is dismissed. However, in the event, the assessee fails to avail the benefit of DTVSV Scheme for any *bonafide* reasons, then the assessee concerned shall be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 20th December, 2024.

Sd/-

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI