

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

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

ITA No.2397/Del/2024

[Assessment Year : 2015-16]

ICP Holdings 1 4 th Floor, Raffles Tower 19 Bank Street, Cyber City Ebene, Mauritius-72201 PAN-AACCI6190E	vs	ACIT International Taxation- 2(1)(1) Delhi
APPELLANT		RESPONDENT
Appellant by	Shri Ashik Shah, CA	
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 assessment order dated 28.03.2014 passed u/s 147 r.w.s. 144C(13) of the Income Tax Act, 1961 [“the Act”] pertaining to assessment year 2015-16.

2. When the matter was called for hearing, an application dated 21.11.2024 was adverted on behalf of assessee to submit that 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 In the result, the appeal of the assessee is dismissed as withdrawn.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