

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA Nos. 720 & 725 /CHD/2023**
निर्धारण वर्ष / Assessment Yearss : 2015-16 & 2014-15

Rangoli Portfolio private Limited, 354, 2ndFloor, Sector 9, Panchkula Haryana	बनाम	The DCIT, Circle, Panchkula
स्थायी लेखा सं./PAN NO: AADCR5197F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Physical Hearing)

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA &
Shri Rohit Kaura, Advocate
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Sr.DR

सुनवाई की तारीख/Date of Hearing : 13.01.2025

उदघोषणा की तारीख/Date of Pronouncement : 15.01.2025

आदेश/Order

Per Bench :

Captioned appeals have been preferred by the assessee against the orders of ld. CIT(A), National Faceless Appeal Centre, Delhi [hereinafter referred to as 'CIT(A)'], dated 29.09.2023 and

30.10.2023 for the Assessment Years 2015-16 & 2014-15 respectively.

2. The assessee has filed separate applications each dated 9.9.2025 for withdrawal of these appeals on the ground that he has availed benefit of 'Vivad Se Vishwas Scheme 2024' and he has resolved the dispute with the Revenue under this Scheme. Necessary certificates in Form No.2 under Rule 5 have been issued to him which is placed on record.

3. Considering the prayer of the assessee, both the appeals are dismissed as 'withdrawn' because in view of this settlement of dispute under 'Vivad Se Vishwas Scheme', it becomes infructuous. However, it is made clear that in case, on account of some technicalities, assessee failed to avail the full benefit of this Scheme, then both sides will be at liberty to get the appeals revived after filing of application under Section 254(2) of the Income Tax Act. Such application be filed within due date of limitation provided under this Scheme.

4. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced on 15. 01.2025.

Sd/-
(RAJPAL YADAV)
Vice President

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

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