

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, CHENNAI**

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: 2999/CHNY/2024

निर्धारण वर्ष/Assessment Year: 2011-12

Shri Eugen Peter Eigenmann,
Block B6, Courage,
Auroville,
Villupuram – 605 101.

The Income Tax Officer,
Vs. Ward – 3,
Puducherry.

PAN: AAOPE 3743Q

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri H. Yeshwanth Kumar, CA

प्रत्यर्थी की ओर से/Respondent by : Shri S. Easwar, JCIT

सुनवाई की तारीख/Date of Hearing : 21.01.2025

घोषणा की तारीख/Date of Pronouncement : 21.01.2025

आदेश / O R D E R

PER GEORGE GEORGE K, VICE PRESIDENT:

This appeal at the instance of the assessee is directed against the CIT(A)/NFAC's order dated 26.09.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2011-12.

2. At the time of hearing, the Id.AR for the assessee has filed copy of Form 1 filed under Direct Tax Vivad Se Vishwas Scheme, 2024 (DTVSV 2024) and stated that assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2024. In light of the above, we dismiss the appeal of the assessee with a liberty to reinstate the appeal if his application under Direct Tax Vivad Se Vishwas Scheme, 2024, is not accepted.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 21st January, 2025 at Chennai.

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(जॉर्ज जॉर्ज के)

(GEORGE GEORGE K)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 21st January, 2025

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.