

आयकर अपीलिय 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 No. 415/CHD/2023

निर्धारण वर्ष / Assessment Year : 2013-14

Punjab National Bank, Dal Lake Dharmshala Cantt. Tehsil Dharmshala 176216	बनाम Vs.	The JCIT (OSD)TDS, Sector 2, Panchkula
स्थायी लेखा सं./PAN NO: PTLPI2710F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(Physical Hearing)

निर्धारिती की ओर से/Assessee by : None (Withdrawal application)

राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 29.01.2025

उदघोषणा की तारीख/Date of Pronouncement : 30.01.2025

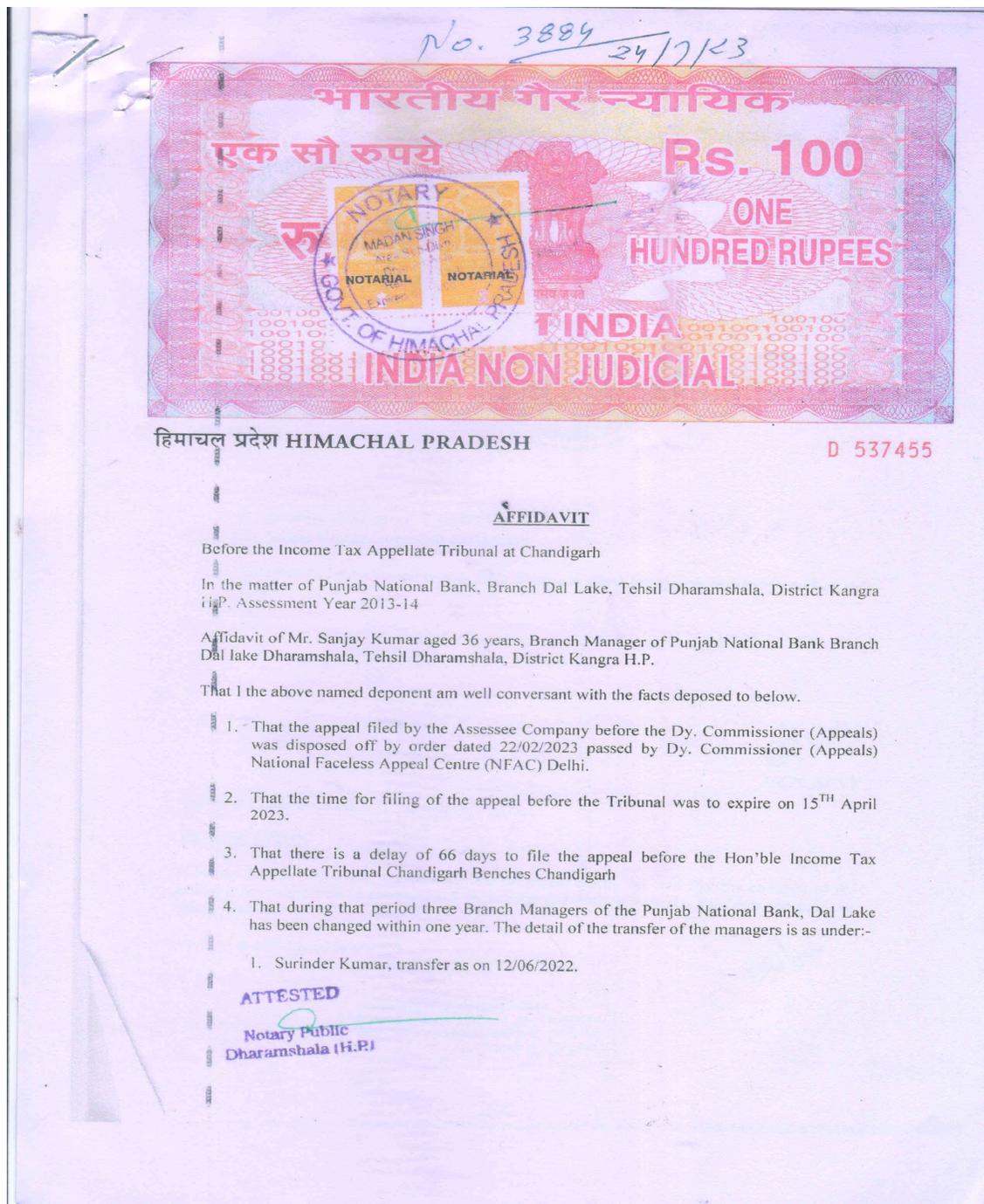
आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 22.02.2023 of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'], for the Assessment Year 2013-14.

2. The Registry has pointed out that there was a delay of 66 days in filing of the appeal before the Tribunal. The Id. Counsel for the Assessee has filed a letter giving detailed

reasoning along with affidavit dated 19.07.2023 for
condonation of delay, which is reproduced as under:-



No. 1641245

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Himachal Government Judicial Paper



2. Aman transfer as on 15/11/2022
3. Sanjay Kumar, as present 18/05/2023.
5. That due to the abovesaid reason there is delay in filing the appeal. So kindly condone the delay.

DEPONENT

Signed at Dharamshala this 19th day of July 2023,

VERIFICATION

I, Sanjay Kumar the above named deponent do hereby verify on oath that the contents of the affidavit above are true to my personal knowledge and nothing material has been concealed or falsely stated.

Verified at 19th day of July 2023

Certified that the content of declaration
affirmation statement made on oath have
been read over & explained to Dependent
affirmation statement made on oath have
been read over & explained to Dependent

3. In the affidavit, the Branch Manager of the Punjab National Bank (PNB), Dharmshala has intimated that the delay was because the Branch Manager of the Dal Lake branch of the PNB was changed and the appeal was filed only on the joining of the new incumbent, therefore, there was a delay.

4. We have considered the issue of delay in filing the appeal and the reasons furnished for the delay. After considering the same, the delay of 66 days in filing the appeal is hereby condoned.

5. No one appeared on behalf of the Assessee. However, an application has been filed on behalf of the Authorized Representative of the Assessee for withdrawal of this appeal on the ground that he has opted to avail the benefit of Direct Tax 'Vivad Se Vishwas Scheme 2024' and sought permission of the Bench to withdraw the aforementioned appeal. Necessary certificate in Form No.2 under Rule 5 has been issued to him which is placed on record.

6. Considering the prayer of the assessee, this appeal is 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 fails to avail the full benefit of this Scheme, then both sides will be at liberty to get the appeal 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.

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

Order pronounced on 30.01.2025.

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