

**IN THE INCOME-TAX APPELLATE TRIBUNAL “K” BENCH,  
MUMBAI**

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No. 2362/MUM/2022  
(A.Y. 2018-19)**

<b>Lanxess India Private Limited</b> Lanxess House, Plot No. A 162-164, Road No. 27, MIDC Wagle Estate, Thane (W)- 400 604	v/s. बनाम	<b>ACIT Circle -1, Thane</b>
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AACCB3880A</b>		
<b>Appellant/अपीलार्थी</b>	..	<b>Respondent/प्रतिवादी</b>

Appellant by :	Shri Madhur Agrawal,AR
Respondent by :	Shri Kiran Unavekar (Sr. DR)

Date of Hearing	20.01.2025
Date of Pronouncement	23.01.2025

**आदेश / O R D E R**

**PER PRABHASH SHANKAR [A.M.] :-**

The above captioned appeal has been filed by the assessee against the order passed by the Learned Dispute Resolutions Panel -1, Mumbai [hereinafter referred to as “CIT(A)”] pertaining to assessment order passed u/s. 143(3) r.w.s. 144C of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for the Assessment Years [A.Y.] 2018-19.



2. At the outset, our attention was drawn towards letter dated 24.12.2024 wherein the assessee has requested to withdraw the appeal.

The operative portion of the letter extracted as under:-

*In this connection we wish to submit that as the Appellant has opted to settle the captioned pending appeal under the Direct Tax Vivad Se Vishwas Act 2024 ('VSV scheme'/ 'DTVSV Act') by filing Form 1 on November 11, 2024. In response to the declaration filed in Form 1, the Appellant has received the certificate in Form 2 under section 5(1) of the DTVSV Act (enclosed as Annexure A) dated December 20, 2024 from the designated authority determining the tax arrears and the amount refundable under the VSV scheme.*

*In view of the foregoing, we request Your Honour to kindly dismiss the said appeal to enable us to file Form 3 with the designated authority intimating the details of payment along with proof of withdrawal of appeal.*

*The Appellant further seek your liberty to revive the appeal if the declaration is considered void under the VSV Scheme.*

3. On the other hand, Ld. DR did not object to the said request of withdrawal.

4. Considering the contents of the letter as mentioned above, we allow the request of the assessee for withdrawing the present appeal.

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 In the result, the appeal filed by the assessee is **dismissed as withdrawn.**



Order pronounced in the open court on 23/01/2025.

Sd/-

**ANIKESH BANERJEE**

यायिकसदस्य /JUDICIAL MEMBER)

Sd/-

**PRABHASH SHANKAR**

(लेखाकारसदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date. 23.01.2025

Dhananjay Sr.PS

**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 अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//  
आदेशानुसार/ BY ORDER,

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण/ ITAT, Bench,**  
**Mumbai.**

