

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

**BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
& SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

आयकर अपील सं./ **ITA No. 1368/CHD/2019**

निर्धारण वर्ष / Assessment Year: 2014-15

Jagtar Singh Prop. M/s Jaura Jewellers, Kalanwali C/o Bhagirath Gupta, Advocate Street, Khazanchian, Sirsa 124055 Haryana	Vs. बनाम	The ITO, Ward 3, Sirsa
स्थायी लेखा सं./PAN No: AFUPS4188J		
अपीलार्थी/ ASSESSEE		प्रत्यर्थी/ RESPONDENT

(Hybrid Hearing)

निर्धारिती की ओर से/Assessee by : Shri Neeraj Kumar, Advocete (Virtual)
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28.01.2025
उदघोषणा की तारीख/Date of Pronouncement : 28.01.2025

आदेश/Order

Per Paresh M. Joshi, JM :

Appeal in this case has been filed by the assessee against the order dated 27.08.2019 of Id. Commissioner of Income Tax (Appeals)-5, Ludhiana [hereinafter referred to as 'CIT(A)'], for the Assessment Year 2014-15.

2. The Ld. Counsel, on behalf of the Assessee, has filed an application dated 27.01.2025 for withdrawal of this appeal on the

ground that he has opted to settle the dispute under the Direct Tax 'Vivad Se Vishwas Scheme, 2024' and has accordingly filed the requisite Form (1) under the Scheme. It has further been submitted that the Designated Authority under the said scheme has issued the necessary Certificate under section 92(1) the Finance (No.2) Act, 2024 confirming the resolution of dispute by determining the amount payable by the Assessee. As such a prayer has been made by the Assessee for withdrawal of the captioned appeal.

3. Considering the prayer of the assessee, this appeal is dismissed as withdrawn because in view of this settlement of dispute under 'Vivad Se Vishwas Scheme', it becomes infructuous.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 failed 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.

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced on 28.01.2025.

Sd/-

(VIKRAM SINGH YADAV)
Accountant Member

Sd/-

(PARESH M. JOSHI)
Judicial Member

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Assessee
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