

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'B' BENCH: CHENNAI**  
आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखक सदस्य के समक्ष  
**BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2516/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2018-19

Erode District Tractor Owners  
Association,  
193, Nagarajapuram,  
Gandhi Nagar, Elavantham B.O.,  
Erode – 638 101.  
[PAN: AAAAP 0558K]

**Vs.** The Dy. Commissioner of  
Income Tax,  
Circle-1,  
Erode.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri Senthil Kumar, Advocate (Erode)  
: Shri C. Murugesan, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 04.02.2025

घोषणा की तारीख /Date of Pronouncement

: 04.02.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid appeal filed by the assessee for Assessment Year  
(AY) 2018-19 arises out of the order of Learned Commissioner of  
Income Tax, Appeal, Addl/JCIT(A)-5, Delhi [hereinafter "CIT(A)"] dated  
29.07.2024.

2. The Ld. Authorized Representative (A.R) of the assessee, at the outset stated that assessee has opted for Direct Tax Vivad-se-Vishwas Scheme, 2024 and therefore, wants to withdraw the appeal. The Ld. A.R has submitted a copy of Form-1 filed by the assessee and Form-2 issued by the designated authority in support of its contention.

3. We have heard both the sides, and perused the materials available on record. In this case, the assessee has opted for the Direct Tax Vivad-se-Vishwas Scheme, 2024 by filing Form-1. The Designated Authority has also issued Form No.2 for the settlement of pending tax dispute. The Ld. AR has now made a request to withdraw the appeal. We allow the assessee to withdraw the appeal and dismiss the appeal as withdrawn. However, it is open to the assessee to approach the Tribunal by filing an appropriate application in the event of any prejudice caused in respect of the settlement of tax dispute under the Direct Tax Vivad-se-Vishwas Scheme, 2024.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

*Order pronounced in the open Court on 04<sup>th</sup> February, 2025.*

**Sd/-**  
**(यस यस विश्वनेत्र रवि)**  
**(SS Viswanethra Ravi)**

**न्यायिक सदस्य / Judicial Member**

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**

**लेखा सदस्य / Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 04<sup>th</sup> February, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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