

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'G': NEW DELHI**

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.3174/Del/2018  
[Assessment Year: 2015-16]**

Sudhir Bhalla, 199/7, Kash Complex, Durga Bari, Sadar Meerut	Vs	DCIT, Circle-2, Bhaisali, Ground, Meerut, (U.P.)
<b>PAN-AAQPB1802P</b>		
Assessee		Revenue

Assessee by	Shri Sandeep Sapra, Adv.
Revenue by	Shri Sahil Kumar Bansal, Sr. DR

<b>Date of Hearing</b>	<b>05.03.2025</b>
<b>Date of Pronouncement</b>	<b>10.03.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal by the assessee is directed against the order of the Ld. Commissioner of Income Tax (Appeals), Meerut, dated 22.03.2018 pertaining to Assessment Year 2015-16.

2. When this appeal is called for hearing, ld. Counsel for the assessee vide his letter dated 05.03.2025 requested for withdrawal of the appeal on the ground that the assessee has opted for The Direct Tax Vivad se Vishwas Scheme, 2024 for the relevant assessment year 2015-16 and submitted that assessee has also received From No.2 with respect to such scheme.

3. Since the assessee has opted for Vivad se Vishwas Scheme, we dismiss this appeal as withdrawn. However, we are granting liberty to the assessee that in case the assessee is not successful in getting through the Vivad se Vishwas Scheme, he is free to get this order recalled as per law. In terms of the above, the appeal is dismissed as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 10<sup>th</sup> March, 2025.

**Sd/-**  
**[YOGESH KUMAR US]**  
**JUDICIAL MEMBER**

**Dated** 10.03.2025

*Shekhar*

Copy forwarded to:

1. Assessee
2. Respondent
3. PCIT
4. CIT(A)
5. DR

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,