

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" A " BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.917/Ahd/2023
निर्धारण वर्ष /Assessment Year : 2017-18

Dy.Commissioner of Income Tax, Circle-4(1)(1) Ahmedabad	<u>बनाम/</u> <u>v/s.</u>	Yanfeng India Automotive Interior Systems Pvt.Ltd. Plot No.AV21, GIDC Sandnad-II, Village Bol, Sanand Ahmedabad - 382 110
स्थायी लेखा सं./PAN: AAACY 5078 P		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Parimalsinh B. Parmar, AR	
Revenue by :	Shri B.P. Srivastava, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 24 /03/2025
घोषणा की तारीख /Date of Pronouncement: 24 /03/2025

आदेश/O R D E R

PER MAKARAND V. MAHADEOKAR, AM:

This appeal has been filed by the Revenue against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 21.09.2023 for the Assessment Year (AY) 2017-18. The Revenue has challenged the deletion of the disallowance of Rs.1,79,79,218/- on account of depreciation on goodwill and Rs.19,75,701/- on account of advances written off, as made by the

Assessing Officer in the assessment order passed under Section 143(3) of the Income Tax Act, 1961.

2. During the course of hearing, the Authorized Representative of the assessee submitted an application seeking withdrawal of the appeal, stating that the assessee has opted for settlement of the dispute under the **Direct Tax Vivad Se Vishwas (DTVSV) Scheme, 2024**. In support of the said contention, a copy of Form No. 2 was placed on record, which shows that the amount payable under the Scheme has been determined at Rs.34,52,999/-.

2.1. It was further submitted that the tax effect involved in the present appeal, as per Form No. 36, is Rs.65,54,960/- and, therefore, the amount payable under the Scheme exceeds 50% of the disputed tax liability. It was also pointed out that after adjusting the amount payable under the Scheme, a sum of Rs.84,49,235/- is determined as refundable to the assessee, as reflected in Form No. 2 filed under the DTVSV Scheme.

3. The Departmental Representative fairly submitted that he has no objection to the withdrawal of the appeal in view of the assessee having settled the dispute under the DTVSV Scheme, 2024.

4. Having regard to the facts placed on record, particularly the declaration filed by the assessee under the DTVSV Scheme, 2024, and the computation of the amount payable under Form No. 2, which is more than 50% of the disputed tax as reflected in Form No. 36 and further taking note of the fact that the balance amount of Rs.84,49,235/- has been determined as

refundable to the assessee, we are of the view that the present appeal has become infructuous and is rendered academic in nature.

5. Accordingly, the appeal filed by the Revenue is dismissed.

Order pronounced in the Open Court on 24th March, 2025 at Ahmedabad.

**Sd/-
(SANJAY GARG)
JUDICIAL MEMBER**

**Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 24/03/2025

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-(NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , राजकोट/DR, ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad