

**THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: “D”: NEW DELHI**

**BEFORESHRI RAMIT KOCHAR, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No.249/Del/2021  
Assessment Year: 2017-18**

Ceva Freight LLC c/o KPMG, DLF Building No. 10, 8 <sup>th</sup> Floor, Tower - B DLF Cyber City Phase - 2 New Delhi 122002	<b>Vs.</b>	DCIT (IT) Circle 1(2)(1) International Taxation New Delhi
<b>PAN :AAECC1013G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assesseeby	ShriDrona Negi, Adv
Revenueby	Shri Vizay B Vasanta CIT- DR

Date of hearing	08.04.2025
Date of pronouncement	08.04.2025

**ORDER**  
**PERSUDHIR KUMAR, JUDICIAL MEMBER:**

The assessee preferred the captioned appeal, challenging the order dated 19.01.2021 passed by the Ld. Commissioner of Income Tax(Appeals), Coimbatore(“Ld. CIT(A) for short”)pertaining to

assessment order for Assessment year 2017-18 and arises out of the assessment order dated 06.02.2020 passed under Sections 143(3)r.w.s. 144C of the Income Tax Act, 1961 (“The Act for short”).

2. At the outset, ld. Counsel for the assessee submitted before the Bench that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme,2024 and duly filed declaration in Form No. 1 with the Department Acknowledgment No.925833400030425, dated 03.04.2025. The said Form No. 1 placed on record by the assessee. It was submitted that although the assessee has not been issued Form No. 2by the department, but it is assessee’s appeal; and the assessee wants to withdraw its appeal. The assessee may be allowed to withdraw its appeal. The Ld. CIT-DR submitted that the Department has no objection if the appeal of the assessee is allowed to be withdrawn as it is the assessee’s appeal and the assessee want to withdraw its appeal.

3 . After hearing both the parties and perusing the material on record, we hereby dismiss the appeal filed by the assessee being withdrawn by the assessee. Since it is the assessee’s appeal and the assessee is itself praying for its dismissalbeing withdrawn, we dismiss this appeal as

being withdrawn by the assessee. In case, if the aforesaid matter is not finally settled /approved under the scheme, the liberty is granted to the assessee to file application for restoration of its appeal.

4. With the above, mentioned liberty given to the assessee the appeal filed is hereby dismissed as withdrawn.

**Order pronounced in the open court on 08/04/2025.**

**Sd/-  
(RAMIT KOCHAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUDHIR KUMAR)  
JUDICIAL MEMBER**

Dated:08<sup>th</sup> April,2025.  
Neha, Sr. PS