

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'H': NEW DELHI)**

**BEFORE SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER,
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No.: 1192/Del/2022
(Assessment Year: 2015-16)**

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|---|----|----------------------------|
| Kobelco Cranes India Pvt. Ltd. (merged with Kobelco Construction Equipment India Private Limited), H-200, Sector 63, Noida, Uttar Pradesh-201307. | v. | ACIT, Delhi. Circle-14(2), |
| PAN No: AAECK 0664 R | | |
| APPELLANT | | RESPONDENT |

Assessee by : Ms. Prachi Arora, Adv.
Revenue by : Shri Jitender Singh, Sr. DR

Date of Hearing :16.04.2025
Date of Pronouncement :16.04.2025

ORDER

PER RAMIT KOCHAR, AM:

This appeal in ITA No. 1192/Del/2022, filed by the assessee for the Assessment Year 2015-16 has arisen from appellate order dated 31.03.2012 (DIN & Order No. ITBA/APL/S/250/2021-22/1042308051(1) passed by

learned Commissioner of Income-tax(Appeals), Delhi-44, which appeal in turn has arisen from the assessment order dated 14.01.2019[Order No.: ITBA/AST/S/143(3)/2018-19/1014747337(1)], passed by the learned Assistant Commissioner of Income Tax, Circle-14(2), Delhi, u/s 143(3) read with Section 144C(3) of the Income-tax Act, 1961 ("the Act").

2. At the outset, Id. Counsel appearing for the assessee submitted before the Bench that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2024, and has duly filed Declaration in Form No. 1 with the Department vide Acknowledgment No. 901416310130325 dated 13.03.2025 and the assessee wants to withdraw its appeal. The said Form No. 1 is placed on record by the assessee. It was also submitted that presently the assessee has not been issued Form No. 2 by the department.

3. The learned Sr. DR submitted that the Department has no objection if assessee wants to withdraw its appeal.

4. After hearing both the parties we direct withdrawal of the assessee's appeal in ITA no. 1192/Del/2022 for A.Y. 2015-16. Since it is the assessee's appeal and the assessee is itself praying for withdrawal of its appeal, we dismiss this appeal as being withdrawn by the assessee, with liberty to the

assessee to file application for restoration of the appeal in case the matter is not finally settled/approved under the said Scheme. This order was pronounced in open court on the conclusion of hearing in the presence of the both the parties. We order accordingly.

4. In the result, appeal of the assessee in ITA no. 1192/Del/2022 for assessment year 2015-16 stands dismissed as being withdrawn, as indicated above.

Order pronounced in the open court on 16.04.2025.

Sd/-

**(SUDHIR PAREEK)
JUDICIAL MEMBER**

Dated: 17/04/2025.

MPV

Copy forwarded to:

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

Sd/-

**(RAMIT KOCHAR)
ACCOUNTANT MEMBER**

Asst. Registrar,
ITAT, New Delhi