

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री जगदीश, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3235/Chny/2024  
निर्धारणवर्ष/Assessment Year: 2015-16

Shivakumar Vengavyil, 12, Ganapathy Apartments, 18 Krishna Street, T Nagar, Chennai-600 017.	v.	The ITO, Non-Corporate Ward-1(6), Chennai.
[PAN: AEBPV 7808 L]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.Shivakumar Vengavyil, Assessee
प्रत्यर्थी की ओर से /Respondent by	:	Ms.Gouthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	13.03.2025
घोषणाकीतारीख /Date of Pronouncement	:	09.04.2025

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), (hereinafter referred to as 'Ld.CIT'), Delhi, dated 18.10.2024 for the Assessment Year (hereinafter referred to as 'AY') 2015-16.

2. At the outset, the Ld.AR of the assessee brought to our notice that assessee has opted for Vivad-Se-Vishwas Scheme, 2024 (hereinafter in



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short 'VSVS-2024') and pursuant to it, assessee has filed **Form-1** dated 30.12.2024, and pursuant to which the designated authority [PCIT] has issued **Form-2**, dated 07.02.2025, copy of which is filed before us. And that the assessee is remitting of Rs.2,74,188/- to settle the issue under VSVS-2024. Therefore, before us, the assessee expressed its desire to withdraw the appeal and the Revenue doesn't object to such a proposal. Therefore, we allow the request of the assessee to withdraw the appeal.

**3.** In the light of the aforesaid discussion, appeal stands dismissed as withdrawn.

**4.** In the result, appeal filed by the assessee is dismissed as withdrawn under VSVS-2024.

Order pronounced on the 09<sup>th</sup> day of April, 2025, in Chennai.

**Sd/-**

(जगदीश)

**(JAGADISH)**

लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**

(एबी टी. वर्की)

**(ABY T. VARKEY)**

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 09<sup>th</sup> April, 2025.

**TLN**

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF