

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR**

**BEFORE SHRI UDAYAN DAS GUPTA, JUDICIAL MEMBER AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No.519/ASR/2024

निर्धारण वर्ष / Assessment Year: 2012-13

Shri Harbhajan Singh Kahlon, 453, GF-1, Dream City, Manawala, Amritsar.	Vs	The ITO, Gurdaspur.
स्थायी लेखा सं./PAN/TAN NO: AFLPK8751Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : None (written submission)

Revenue by : Shri Bharat Bhushan Garg, CIT DR

Date of Hearing : 09.04.2025

Date of Pronouncement : 24.04.2025

HYBRID HEARING

ORDER

PER KRINWANT SAHAY, AM

The assessee is in appeal before the Tribunal against the order of the Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 15.07.2024 passed for assessment year 2012-13.

2. The assessee has filed an application for withdrawal of this appeal on the ground that he has availed benefit of

'Vivad Se Vishwas Scheme 2024' and he has resolved the dispute with the Revenue under this Scheme. Necessary certificate in Form No.2 under Rule 5 has been issued to him which is placed on record.

3. Considering the prayer of the assessee, this appeal is dismissed as withdrawn because in view of this settlement of dispute under 'Vivad Se Vishwas Scheme', it becomes infructuous. However, it is made clear that in case, on account of some technicalities, assessee failed to avail the full benefit of this Scheme, then both sides will be at liberty to get the appeal revived after filing of application under Section 254(2) of the Income Tax Act. Such application be filed within due date of limitation provided under this Scheme.

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced on 24.04.2025.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(KRINWANT SAHAY)
ACCOUNTANT MEMBER

"Poonam"

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, Amritsar
5. गार्ड फाइल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar