

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' 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.243/Chny/2025
निर्धारण वर्ष /Assessment Year: 2015-16

AACE Cellular Services Pvt. Ltd.,
No.392, 1st Floor, Alagu Towers,
Dr. Rajendra Prasad Road,
Tatabad, Coimbatore – 641 012.
[PAN: AACCA 9473A]

Vs. The Income Tax Officer,
TDS Ward-1,
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri P.M. Kathir, Advocate
: Ms. R. Anita, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 25.04.2025

घोषणा की तारीख /Date of Pronouncement

: 28.04.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2015-18 arises out of the order of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT(A)"] dated 28.11.2024.

2. The Ld. Authorized Representative (A.R) of the assessee, at the outset stated that assessee has opted for Direct Tax Vivad-se-Vishwas Scheme, 2024 in the above appeal and therefore, wants to withdraw

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the appeal. The Ld. A.R has submitted a copy of Form-1 filed by the assessee and Form-2 issued by the designated authority in support of its contention.

3. We have heard both the sides, and perused the materials available on record. In this case, the assessee has opted for the Direct Tax Vivad-se-Vishwas Scheme, 2024 in the above appeal by filing Form-1. The Designated Authority has also issued Form No.2 for the settlement of pending tax dispute. The Ld. AR has now made a request to withdraw the appeal. Accordingly, the appeal is permitted to be withdrawn and therefore, dismissed. However, it is open to the assessee to approach the Tribunal by filing an appropriate application in the event of any prejudice caused in respect of the settlement of tax dispute under the Direct Tax Vivad-se-Vishwas Scheme, 2024.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 28th April, 2025.

Sd/-
(एबी टी. वर्की)
(**ABY. T. Varkey**)

न्यायिक सदस्य / **Judicial Member**

Sd/-
(जगदीश)
(**Jagadish**)

लेखा सदस्य / **Accountant Member**

चेन्नई/Chennai, दिनांक/Dated: 28th April, 2025.

EDN/-

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF