

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
**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.353/ASR/2023

निर्धारण वर्ष / Assessment Year: 2011-12

Shri Ashok Kumar Chopra, Rainak Bazar, Jalandhar.	Vs	The ACIT, Jalandhar.
स्थायी लेखा सं./PAN/TAN NO: ADUPC0684P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : None

Revenue by : Shri Manpreet Singh Duggal, Sr.DR

Date of Hearing : 19.03.2025

Date of Pronouncement : 01.04.2025

**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 28.11.2023 passed for assessment year 2011-12.

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 Considering the prayer of the assessee, this appeal is dismissed as withdrawn because in view of this settlement of dispute under 'Vivad Se Vishwas Scheme', it becomes infructuous.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 In the result, appeal of the assessee is dismissed as withdrawn.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 01.04.2025.

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 फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar