

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 930/CHD/2024

निर्धारण वर्ष / Assessment Year : 2015-16

Malkeet Singh, 208-AB, Nagar Khera. Surajpur, Panchkula 134115	बनाम Vs.	The ITO, Panchkula
स्थायी लेखा सं./PAN NO: BEMPS3372G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( Physical Hearing )

निर्धारिती की ओर से/Assessee by : None (Withdrawal Application)

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 20.05.2025

उदघोषणा की तारीख/Date of Pronouncement : 20.05.2025

**आदेश/Order**

**Per Bench :**

Appeal in this case has been filed by the assessee against the order dated 01.07.2024 of Addl./JCIT(A)-2, Delhi, for the Assessment Year 2015-16.

2. During the proceedings, none appeared on behalf of the Assessee. However, an application dated 13.05.2025 has been filed by the Assessee for withdrawal of this appeal on the

ground that the Assessee has opted for the 'Vivad Se Vishwas Scheme 2024' and sought permission of the Bench to withdraw the aforementioned appeal. 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 Considering the prayer of the assessee, this appeal is dismissed as 'withdrawn' because in view of this settlement of dispute under 'Vivad Se Vishwas Scheme', it becomes infructuous.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 fails 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 In the result, appeal of the assessee is dismissed as withdrawn.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 20.05.2025.

**Sd/-**  
**( RAJPAL YADAV )**  
**Vice President**

**Sd/-**  
**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

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,  
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar