

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D': NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.3902/DEL/2023, A.Y. 2021-22**

MIH B2C Holdings B.V. Gustav Mahlerplein 5, 1082 Ms, Amsterdam, Netherlands <b>PAN: AALCM4664J</b>	Vs.	Assistant Commissioner of Income Tax, International Tax Circle 2(2)(1), D Block, Civic Centre New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Ms. Supriya Mehta, CA
Respondent by	Shri Dheeraj Kumar Jain, Sr. DR

Date of Hearing	23/05/2025
Date of Pronouncement	23/05/2025

**ORDER**

**PER AVDHESH KUMAR MISHRA, AM**

The appeal filed by the assessee is directed against the assessment order dated 31.10.2023 passed by the Assessing officer under section 143(3)/144C of the Income Tax Act, 1961 (hereinafter, the 'Act').

2. The assessee has filed an application dated 04.04.2025 for withdrawal of this appeal on the reasoning that it has opted to settle the disputed issues under the Vivad se Vishwas Scheme, 2024. The assessee has placed on the record the copy of Form No. 2 filed under VSVS, 2024. The Authorized Representative for the assessee prayed for liberty to revive this appeal in case

the application of the assessee fails to mature for any reason under Vivad se Vishwas Scheme, 2024.

3. The Ld. DR raised no objection to withdrawal of this appeal by the assessee.

4. In view of the above-mentioned application of the assessee, the appeal of assessee for AY 2021-22 is dismissed as withdrawn as the assessee has opted to settle the disputed issues under Vivad se Vishwas Scheme. Liberty is granted to the assessee to revive this appeal in case its application under Vivad se Vishwas Scheme, 2024 fails to mature.

5. In view of the above, the appeal of the assessee stands dismissed as withdrawn.

Order pronounced in open Court on 23<sup>rd</sup> May, 2025

**Sd/-**

**(MAHAVIR SINGH)  
VICE PRESIDENT**

**Sd/-**

**(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER**

Dated: 23/05/2025

*Binita, Sr. PS*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. Sr. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI