

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

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.2340/DEL/2022, A.Y. 2018-19**

Boston Scientific India Pvt. Ltd. C-40/41, Okhla Industrial Area, Phase-II, New Delhi-110020 PAN: AABCG9446Q	Vs.	Assistant Commissioner of Income Tax, Circle 4(2), New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Ashish Gupta, AR
Respondent by	Shri Dharm Veer Singh, CIT(DR)

Date of Hearing	25/06/2025
Date of Pronouncement	25/06/2025

**ORDER**

**PER AVDHESH KUMAR MISHRA, AM**

The appeal filed by the assessee is directed against the assessment order dated 29.07.2022 passed under section 143(3)/144C(13) of the Income Tax Act, 1961 (Act) by the Assistant Commissioner of Income Tax, Circle 4(2), New Delhi.

2. The assessee has filed an application dated 20.05.2025 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 the Vivad se Vishwas Scheme, 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 the Vivad se Vishwas Scheme, 2024.

3. The Ld. CIT(DR) did not raise any objection to withdrawal of this appeal.

4. In view of the above-mentioned application of the assessee, the appeal of assessee for Assessment Year 2018-19 is dismissed as withdrawn as the assessee has opted to settle the disputed issues under Vivad se Vishwas Scheme.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 In view of the above, the appeal of the assessee stands dismissed as withdrawn.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 25<sup>th</sup> June, 2025

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Sd/-

**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

Dated: 25/06/2025

*Binita, Sr. PS*

Copy forwarded to:

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

ITA No.2340/Del/2022  
Boston Scientific India Pvt. Ltd.

ASSISTANT REGISTRAR  
ITAT, NEW DELHI