

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'I' BENCH,
NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 6087/DEL/2024 [A.Y 2021-22]

General Motors India Pvt Ltd
Office No. 3-102-B, 3rd Floor
We Work Blue One Square
246, Phase - IV, Udyog Vihar
Gurugram

Vs.

The Assessment Unit
Circle - 1(1)
Gurugram

PAN: AAACG 8371 P

(Appellant)

(Respondent)

Assessee By : Shri Ankit Sahni, Adv

Department By : Shri Dharm Veer Singh, CIT-DR

Date of Hearing : 30.06.2025

Date of Pronouncement : 30.06.2025

ORDER

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order dated
25.10.2024 pertaining to A.Y 2021-22.

2. The assessee has filed an application dated 30.06.2025 for reschedule of appeal as the assessee has opted to settle the issues under the Vivad se Vishwas Scheme, 2024 [in short 'VSVS']. The assessee has placed on record copy of Form No. 1 filed under VSVS, 2024.

3. However, the ld. counsel for the assessee submitted that Form 2 is still awaited from the designated authorities. The ld. counsel for assessee prayed for liberty to revive the appeal in case application of assessee fails to mature for any reason under Vivad se Vishwas Scheme, 2024 if he withdraws the appeal.

4. The ld. DR raised no objection to withdrawal of appeal by the assessee.

5. Both sides heard. In light of application made by the assessee, appeal of assessee for A.Y 2021-22 is dismissed as withdrawn as assessee has opted to settle the issue under Vivad se Vishwas Scheme. Liberty is granted to the assessee to revive the appeal in case application of assessee under Vivad se Vishwas Scheme, 2024 fails to mature.

6. In the result, appeal of assessee in ITA No. 6087/DEL/2024 is dismissed as withdrawn.

Order pronounced in open court on 30.06.2025.

Sd/-

**[MAHAVIR SINGH]
VICE PRESIDENT**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

Dated : 01st July, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	