

आयकर अपीलीय अधिकरण
दिल्ली पीठ "डी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री कृणवंत सहाय, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आअसं.1989/दिल्ली/2025(नि.व. 2022-23)
ITA No.1989/Del/2025 (A.Y 2022-23)

Leaseplan Global BV,
Gustav Mahlerlaan 360, 1082 ME,
Amsterdam, Netherlands, 9999

PAN: AADCL-9183-D

..... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
International Taxation, Circle 2(2)(1),
Pratyaksh Kar Bhawan, E-2 Block, Third Floor,
Civic Centre, Minto Road, New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Ms. Poonam Ahuja, Advocate

प्रतिवादीद्वारा/ Respondent by : Shri Vikram Singh Sharma, Sr. DR

सुनवाई की तिथि/ Date of hearing : 29/09/2025

घोषणा की तिथि/ Date of pronouncement: : 29/09/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the assessment order dated 22.01.2025 passed u/s. 143(3) r.w.s 144C(13) of the Income Tax Act,1961(hereinafter referred to as 'the Act').

2. The Id. Counsel of the assessee submits that the assessee has settled the dispute in appeal under Vivad Se Vishwas Scheme 2024 (in Short 'VSVS'). She furnished application dated 27.09.2025 for withdrawal of appeal along with copy of

Form No. 1 & 2 issued under VSVS. The Id. Counsel prayed that the assessee may be permitted to withdraw the appeal.

3. In light of, the prayer made by Id. Counsel for the assessee, the appeal is dismissed as withdrawn.

4. Liberty is granted to the assessee to revive appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee/appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

5. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on September the 29th day of September, 2025.

Sd/-

(KRINWANT SAHAY)

लेखाकार सदस्य/ACCOUNTANT MEMBER

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 29.09.2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI