



2. In view thereof, appellant seeks to withdraw this appeal with questions of law being kept open for adjudication in appropriate proceedings. He also seeks liberty to file appropriate application in case, it is found that respondent – Assessee has furnished incorrect declaration or has violated any conditions of the Scheme.
3. Learned counsel for respondent verifies that Assessee has opted for the Scheme in question.
4. Application is allowed and appeal is, accordingly, dismissed as withdrawn with liberty as aforementioned.
5. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)  
JUDGE**

**(MEENAKSHI I. MEHTA)  
JUDGE**

**September 15, 2025**

Rts

Whether speaking/reasoned: Yes/No  
Whether reportable: Yes/No