

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.8114/DEL/2018
Assessment Year : 2014-15**

MANOJ MAKIN, Vs. ITO, Ward 1(5), Dehradun
C/o CA, Naveen Kumar
Gupta,
74/1, Nari Shilp Mandir Marg,
Near Bindal Bridge, Chakrata
Road, Dehradun
Uttrakhand
PAN : AGXPM8556E

(Appellant)

(Respondent)

Appellant by : Shri Mayank Kumar Aggarwal, CA
Respondent by : Shri S.K. Chatterjee, Senior DR.

Date of hearing : **17.08.2020**

Date of pronouncement : **17.08.2020**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2014-15 is directed against the order of learned CIT(A), Dehradun dated 24.10.2018.

2. The captioned is a part of appeals in which information has been received that the assessee has opted to settle the dispute relating to the tax

arrears for the assessment year under consideration under The Direct Tax Vivad se Vishwas Act, 2020. It has been stated that the necessary declaration in accordance with Section 4 of The Direct Tax Vivad se Vishwas Act, 2020 has been filed by the assessee.

3. Considering the aforesaid situation, the captioned appeal is consigned to records and treated as dismissed.

4. However, the aforesaid is subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforestated Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeal is consigned to record and, for statistical purposes, is treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing on 17th August, 2020.

Sd/-

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

(G.S. PANNU)
VICE PRESIDENT

SRB

Copy forwarded to: -

1. Appellant : MANOJ MAKIN, C/o CA, Naveen Kumar Gupta, 74/1, Nari Shilp Mandir Marg, Near Bindal Bridge, Chakrata Road, Dehradun Uttarakhand.
2. Respondent : ITO, WARD 1(5), Dehradun
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar

