

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 aforesaid 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/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

SRB

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Sd/-

(G.S. PANNU)
VICE PRESIDENT

1. Appellant : **GULNAZ KHANAM, 34, AVDOOT MANDAL, JWALAPUR, HARIDWARUTTARAKHAND**
2. Respondent : **DCIT, Circle 1(3)(1), Haridwar**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar

