

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC-2": NEW DELHI
(Through Video Conferencing)**

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

ITA No. 5563/Del/2019
Asstt. Year 2015-16

Vineet Kumar Gupta (HUF), Friends colony, Indra Pushp Civil Lines, Rampur Uttar Pradesh Pin 244901 PAN AAEHV7857E (Appellant)	Vs.	ITO WARD-1(2) Rampur. (Respondent)
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Assessee by:	None
Department by :	Shri Saras Kumar, Senior DR.
Date of Hearing	28/08/2020
Date of pronouncement	28/08/2020

ORDER

PER G.S. PANNU, VP:

This appeal by the assessee for the assessment year 2015-16 is directed against the order of learned CIT(A), Moradabad dated 13th May, 2019.

2. Nobody appeared on behalf of the assessee before us at the time of the Virtual Hearing. In the captioned appeal, the assessee has informed 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 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 28th August, 2020.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Dated: 28/08/2020

GS

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

