

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'A' : NEW DELHI

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

ITA No.5849/Del/2019
Assessment Year : 2014-15

Nitin Agarwal, HUF
78, Mahajan Street,
Chandausi.
PAN : AAGHN7303F.
(Appellant)

Vs. Income Tax Officer,
Ward-1(1),
Moradabad.

(Respondent)

Appellant by : None.
Respondent 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 2014-15 is directed against the order of learned CIT(A), Moradabad dated 4th June, 2019.

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

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
VICE PRESIDENT

VK.

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1. Appellant : **Nitin Agarwal, HUF**
78, Mahajan Street, Chandausi.
2. Respondent : **Income Tax Officer, Ward-1(1), Moradabad.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar