

**INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'A': NEW DELHI
(Through Video Conferencing)**

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

ITA No. 5554/Del/2019
Asstt. Year 2015-16

Ritu Gupta, Indra Pushp, Civil Lines, Rampur, Uttar Pradesh Pin 244901 (PAN ABVPG9179Q)	Vs	ITO, Ward -1(3), Rampur
(Appellant)		(Respondent)

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 has been preferred by the assessee against the order of learned Commissioner of Income Tax(A), Moradabad dated 13.05.2019 for assessment year 2015-16.

2. 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

‘GS’

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

By Order

Assistant Registrar