

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

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

ITA No. 5863/Del/2019  
Asstt. Year 2015-16

Shri Samrat Agarwal, 261 A, Kanth Road, Moradabad, U.P. 244001 (PAN: ABXPA8178R)	vs	ACIT-2, Moradabad.
(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, VICE PRESIDENT**

This appeal by the assessee for the assessment year 2015-16 is directed against the order of learned CIT(A), Moradabad dated 4.6.2019.

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 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 28<sup>th</sup> 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