

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH: DEHRADUN
(Through Video Conferencing)**

**BEFORE,
SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.2205/Del/2018
(ASSESSMENT YEAR-2014-15)**

M/s. Chitter Mal & Co. 425/1, 35, Civil Lines, Roorkee-247 667 (Uttarakhand) PAN –AABFC 0373P (Appellant)	Vs.	Income Tax Officer, Ward-1(3)(4), Roorkee. (Respondent)
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Appellant By	Sh. Hemant Arora, CA
Respondent by	Sh. S.K. Chatterjee, SR-DR
Date of Hearing	18.08.2020
Date of Pronouncement	18.08.2020

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal has been preferred by the assessee against the order dated 22.01.2018 passed by the Learned CIT(Appeals), Dehradun {CIT(A)} and pertains to Assessment Year: 2014-15.

2. The captioned appeal is a part of appeals in which information has been received 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 the 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 the records and, for statistical purposes, is treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing on 18th August, 2020.

Sd/-
(R.K.PANDA)
ACCOUNTANT MEMBER

Dated:18/08/2020
PK/PS

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT DEHRADUN