

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No. 7412/Del/2017
Assessment Year : 2014-15**

**Rajiv Kumar Agarwal,
KK-3, Kavi Nagar,
Ghaziabad**

Uttar Pradesh - 201002

(PAN : ACKPA0618G)

(Appellant)

**Vs. ITO, ward 1(5),
Ghaziabad**

(Respondent)

Appellant by : Sh. Shailesh Gupta, CA
Respondent by : Ms. Rakhi Vimal, Sr. DR

Date of hearing : **11.09.2020**
Date of pronouncement : **11.09.2020**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2014-15 is directed against the order of Ld. CIT(A), Ghaziabad dated 31.10.2017.

2. The Ld. Counsel for the assessee has submitted 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 in the presence of both the parties on conclusion of Virtual Hearing on 11th September, 2020.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

SRB.

Copy forwarded to: -

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

Assistant Registrar

