

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

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

**ITA No. 589/DEL/2017  
Assessment Year : 2012-13**

Nalini Agarwal, 1414-A, BIK-14, The Magnolias, Gold Course Road, DLF Phase-V, Gurgaon-122002 (PAN: ABCPA4451E) (Appellant)	vs	ACIT, Circle 20(1), New Delhi.  (Respondent)
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**ITA No. 1716/DEL/2019  
Assessment year : 2012-13**

DCIT, Circle-3, Gurgaon. (Appellant)	vs	Nalini Agarwal, Gurgaon.  (Respondent)
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Assessee by	:	Shri R.P. Mall, Adv.
Department by	:	Ms Rakhi Vimal, Sr. DR

Date of hearing	:	25.09.2020
Date of pronouncement	:	25.09.2020

**ORDER**

**PER G.S. PANNU, VICE PRESIDENT**

The captioned appeals were called for hearing in view of an application dated 11.9.2020 moved by the assessee, seeking permission to withdraw the

appeal in ITA No.589/D/2017, on account of the provisions of The Direct Tax Vivad Se Vishwas Act, 2020 and consolidation thereof with respect to the appeal in ITA No. 1716/Del/2019, both pertaining to Assessment Year 2012-13.

2. Inasmuch as the appeal by the assessee in ITA No. 589/Del/2017 involves litigation on the quantum of income assessed pertaining to Assessment Year 2012-13, while appeal in ITA No. 1716/Del/2019 concerns the penalty levied u/s 271(1)(c) of the Act by the Assessing Officer, which has since been deleted by the Commissioner of Income Tax(A), for the same Assessment Year 2012-13.

3. At the time of hearing, the learned representative for the assessee referred to Form 3 issued by the Competent Authority in terms of Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 qua the settling of dispute on quantum in ITA No. 589/Del/2017; therefore, it is submitted that the appeal be permitted to be withdrawn. Further, it is submitted that the penalty appeal filed by the Department in ITA No. 1718/Del/2019 is also liable to be dismissed in view of the settlement of the corresponding quantum appeal under The Direct Tax Vivad Se Vishwas Act, 2020. In this connection, the learned representative also referred specifically to Question No. 8 of the clarifications issued by the CBDT on provisions of The Direct Tax Vivad Se Vishwas Act, 2020 vide Circular No. 9/2020 dated 22.4.2020.

4. The aforesaid factual matrix is not disputed by the learned DR.
5. In view thereof, both the captioned appeals are statistically disposed of as dismissed.

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 25.09. 2020.

Sd/-

**(K.N. CHARY)**  
**JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)**  
**VICE PRESIDENT**

‘GS’

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

Assistant Registrar