

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "A" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.Nos.4806 & 6076/Del./2010  
Assessment Years 2001-2002 & 2002-2003

Shri Balwant Rai Wadhwa, 132 Anand Vihar, Pitampura New Delhi – 110 034. PAN AABPW3038R	vs.	The Income Tax Officer, Ward – 18 (2), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Shailesh Gupta, Advocate
For Revenue :	Shri R.K. Gupta, Sr. D.R.

Date of Hearing :	20.10.2020
Date of Pronouncement :	20.10.2020

**ORDER**

**PER BHAVNESH SAINI, J.M.**

Both the appeals by assessee are directed against the different Orders of the Ld. CIT(A)-XXI, New Delhi, Dated 29.09.2010 for the A.Y. 2001-2002 and Dated 01.11.2010 for the A.Y. 2002-2003.

2. We have heard the Learned Representative of both the parties through video conferencing and perused the material available on record.

3. The Learned Counsel for the Assessee at the outset submitted that assessee has filed Declaration in Form Nos.1 and 2 with the Income Tax Department under the Direct Taxes VIVAD SE VISHWAS SCHEME, 2020 to settle the matters. He has, therefore, submitted that appeals could be disposed of in terms thereto.

4. In view of the above fact, since assessee has availed the benefit under VIVAD SE VISHWAS SCHEME, 2020 to settle the matters, therefore, the appeals of the assessee stands disposed of in terms thereof, subject to approval of the same by the Competent Authority. Appeals of the assessee are accordingly disposed of.

5. In the result, appeals of the assessee disposed of.

Order pronounced in the open Court.

Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 20<sup>th</sup> October, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'A' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.