

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,
NEW DELHI
[THROUGH VIDEO CONFERENCE]**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA No. 2504/DEL/2002
[Assessment Year: 1998-99]
ITO, WARD-11(1), VS. M/S EICHER GOODEARTH LTD.,
NEW DELHI 12, COMMERCIAL COMPLEX,
MASJID MOTH,
GREATER KAILASH-II
NEW DELHI
(PAN:AAACE0052D)

ITA No. 3971/DEL/2002
[Assessment Year: 1999-2000]
ACIT, Circle -11(1), VS. M/S EICHER GOODEARTH LTD.,
NEW DELHI 12, COMMERCIAL COMPLEX,
MASJID MOTH,
GREATER KAILASH-II
NEW DELHI
(PAN:AAACE0052D)

CROSS OBJECTION NO. 166/DEL/2005
(IN ITA NO. 3971/DEL/2002)
[Assessment Year: 1999-2000]
M/S EICHER GOODEARTH LTD., VS DCT, Circle -11(1),
12, COMMERCIAL COMPLEX, NEW DELHI
MASJID MOTH,
GREATER KAILASH-II
NEW DELHI
(PAN:AAACE0052D)

[Appellant]

[Respondent]

Revenue by : Md. Ganyasuddin Ansari, Sr. DR.

Assessee by : Ms. Manish Sharma, Adv.

ORDER

PER O.P. KANT, AM:

These appeals by the Revenue are preferred against the separate orders of the Ld. CIT(A) - XIV, New Delhi dated 18.3.2002 & 19.7.2002 pertaining to A.Ys 1998-99 & 1999-2000 and Cross Objection has been filed by the Assessee in Revenue's ITA No. 3971/Del/2002 (AY 1999-2000).

2. At the time of hearing, Ms. Manisha Sharma, Advocate/Authorised Representative of the Assessee filed a letter dated 19.10.2020 and reiterated the contents thereof by stating that assessee company has opted to settle the dispute relating to tax arrears for the captioned assessment years under consideration under the Direct Tax Vivad Se Vishwas Act, 2020 and referred the letter dated 21.4.2020 filed with the Department intimating about Declaration in Form 1 filed online at pages 1 to 6 alongwith Form 1 filed in respect of each appeal attached at pages 7 to 19 (for AY 1998-99) and pages 20 to 30 (for AY 1999-2000). She has also submitted that although the Declaration in Form 1 in accordance with Section 4 has been filed by the assessee company, however, the Designated Authority has not yet granted the Certificate in Form 3 under Section 5 of the Direct Tax Vivad Se Vishwas Act, 2020 accepting the said declaration and determining the tax arrears to be paid by the assessee. Therefore, she requested that the present appeals may be adjourned to a later date, subject to the convenience of the Bench. In the last she

also submitted that the captioned appeals would be withdrawn once the Designated Authority accepts the declaration filed by the assessee issues Form 3 under section 5 of the Direct Tax Vivad Se Vishwas Act, 2020.

3. Ld. Sr. DR has not raised any serious objection.

4. We have heard both the parties and perused the records especially the letter dated 19.10.2020 filed by the Ld. Counsel for the Assessee wherein she has stated that assessee company has opted to settle the dispute relating to tax arrears for the captioned assessment years under consideration under the Direct Tax Vivad Se Vishwas Act, 2020. It was also noted from the aforesaid letter that although the Declaration in Form 1 in accordance with Section 4 has been filed by the assessee company, however, the Designated Authority has not yet granted the Certificate in Form 3 under Section 5 of the Direct Tax Vivad Se Vishwas Act, 2020 accepting the said declaration and determining the tax arrears to be paid by the assessee. We further note that assessee's counsel has further mentioned in her letter dated 19.10.2020 that the captioned appeals would be withdrawn once the Designated Authority accepts the declaration filed by the assessee issues Form 3 under section 5 of the Direct Tax Vivad Se Vishwas Act, 2020.

5. Keeping in view of the aforesaid facts and circumstances of the case, in our view the Appeals of the Revenue should be disposed of with the liberty to

the Department that if the Department does not issue Form No. 3 to the Assessee, then the Department is at liberty to file a Miscellaneous Application for recalling this order. In view of above, both the Appeals filed by the Revenue are dismissed with liberty to file Misc. Application for recalling the order if Form No. 3 of the Direct Tax Vivad Se Vishwas Act, 2020 is not issued to the Assessee.

6. As regards the Assessee's Cross Objection is concerned, since we have already dismissed the Revenue's Appeal No. 3971/Del/2002 (AY 1999-2000), as aforesaid, hence, the cross objection filed by the Assessee has become infructuous and dismissed as such with liberty to file Misc. Application for recalling the order, in case Misc. Application is filed by the Department.

7. In the result, both the Revenue Appeals as well as Assessee's Cross Objection stand dismissed.

The order is pronounced on 20.10.2020.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Sd/-
[O.P. KANT]
ACCOUNTANT MEMBER

SRB

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi