

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'E' NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**Before SH. H.S.SIDHU, JUDICIAL MEMBER
AND
SH. ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No. 1994/Del./2019
Assessment Year: 2015-16**

**ITA No. 1552/Del./2019
Assessment Year: 2014-15**

Sh. Nitin Gupta 504, Prakashdeep Building 7, Tolstoy Marg, Connought Place, New Delhi-110001 PAN : AEOPG8631F (APPELLANT)	Vs	Ward 61(2) New Delhi (RESPONDENT)
--	----	--

Assessee by	Sh. Shailesh Gupta, Adv.
Revenue by	Ms. Rakhi Vimal, Sr. DR

Date of Hearing	27.10.2020
Date of Pronouncement	28.10.2020

ORDER

PER ANADEE NATH MISSHRA, A.M.

These two appeals filed by the assessee are directed against the appellate order of the Ld. CIT(A)-20, New Delhi, dated 31.01.2019 for the assessment years 2015-16 and 2014-15.

2. These two appeals are disposed of by this common order for the sake of convenience.

3. At the very outset, the Counsel for the assessee stated that the appellant has moved an application to settle the dispute under Vivad Se Vishwas Scheme and is awaiting Form No. 3 to be issued by Revenue with regards to payment of tax, in order to avail the scheme. Vide letter dated 26/10/2020, the Ld. Counsel for the assessee has intimated that the assessee intends to withdraw the appeals after following necessary procedures as envisaged in the aforesaid scheme. In view of the foregoing and after due consideration of the matter, we treat these two appeals as withdrawn on account of aforesaid scheme, subject to settlement of the disputes in the appeals, under the aforesaid scheme.

4. Before we part, we hereby clarify by way of abundant caution, that if for some reason the disputes under the two appeals before us are not settled under the aforesaid scheme, then the assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of either or both of the appeals, in accordance with law.

5. With these directions, the appeals of the assessee are dismissed, being treated as withdrawn.

6. For statistical purposes, both the appeals are dismissed.

Order pronounced in the Open Court on 28th October, 2020.

**Sd/-
(H.S.SIDHU)
JUDICIAL MEMBER**

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 28/10/2020

Binita

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	27/10/2020
Date on which the typed draft is placed before the dictating Member	27/10/2020
Date on which the typed draft is placed before the Other Member	27/10/2020
Date on which the approved draft comes to the Sr. PS/PS	28/10/2020
Date on which the fair order is placed before the Dictating Member for pronouncement	28/10/2020
Date on which the fair order comes back to the Sr. PS/PS	28/10/2020
Date on which the final order is uploaded on the website of ITAT	29/10/2020
Date on which the file goes to the Bench Clerk	29/10/2020
Date on which the file goes to the Head Clerk	