



**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

The above two cross appeals by the assessee and revenue are preferred against the order of the Commissioner of Income Tax (Appeals)-9, New Delhi dated 31.03.2015 pertaining to Assessment Year 2011-12. Since both these appeals were heard together, these are being disposed of by this common order for the sake of convenience and brevity.

2. At the very outset, the ld. counsel for the assessee stated that the assessee is settling the dispute under the Vivad se Vishwas Scheme and, therefore, it may be allowed to withdraw the appeal.

3. On such concession, the appeal of the assessee is dismissed as withdrawn.

4. Similarly, the appeal of the Revenue is also dismissed.

5. However, if for some technical reason the dispute could not be settled under the Vivad se Vishwas Scheme, both/either party can approach the Tribunal as per the provisions of the law.

6. In the result, the appeal of the Revenue in ITA No. 5208/DEL/2015 as well as the appeal of the assessee in ITA No. 4554/DEL/2015 stand dismissed.

The order is pronounced in the open court on 05.11.2020.

Sd/-

[K. N. CHARY]  
JUDICIAL MEMBER

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 05<sup>th</sup> November, 2020

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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