

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' NEW DELHI**

(Through Video Conferencing)

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

**ITA No. 7049/Del/2017
Assessment year 2013-14**

Shri Rajender Sud, PNA 154, The Pinnacle, Phase-V, DLF City, Gurgaon, Haryana-122002 (PAN: ANMPS0416P)	vs	JCIT, Range-71, New Delhi.
(Appellant)		(Respondent)

Appellant by: Shri Atul Jain, CA

Respondent by: Shri M. Barnwal, Sr. DR

Date of hearing : 16.11.2020

Date of pronouncement : 16.11.2020

ORDER

PER G.S. PANNU, VICE PRESIDENT

This appeal by the assessee is directed against the order of learned CIT(A)-21, Delhi dated 22.09.2017 and pertains to assessment year 2013-14.

2. The assessee, vide his letter dated 2.11.2020, has intimated the Tribunal that the assessee has opted to settle the dispute relating to the tax arrears for the

assessment year under consideration under the Vivad Se Vishwas Act, 2020 (in short 'the Act').

3. Considering the aforesaid situation, the captioned appeal is consigned to records and treated as dismissed.

4. However, the aforesaid is subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeal is consigned to record and, for statistical purposes, is treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 16th November, 2020.

Sd/-

**(AMIT SHUKLA)
JUDICIAL MEMBER**

Sd/-

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

'GS'

Copy forwarded to: -

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

By Order

Assistant Registrar