

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI FRIDAY BENCH 'A': NEW DELHI  
(Through Video Conferencing)**

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

**ITA No.38/Del/2019  
Assessment Year : 2012-13**

**M/s Golden Century Food  
Products Pvt. Ltd., CP-64,  
Maurya Enclave, Pitampura,  
Delhi-110034  
PAN : AADCG5937A  
(Appellant)**

**Vs. Income Tax Officer,  
Ward-10(2),  
New Delhi**

**(Respondent)**

Appellant by : Sh. Akshit Goel, CA  
Respondent by : Shri. M. Baranwal, Sr. DR

Date of hearing : **20.11.2020**  
Date of pronouncement : **20.11.2020**

**ORDER**

**PER G.S. PANNU, VP :**

This appeal by the assessee for the assessment year 2012-13 is directed against the order of learned CIT(A), New Delhi dated 29.10.2018.

2. The learned counsel for the assessee, vide his letter dated 08.11.2020, 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') and requested for withdrawal of the said appeal.

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 aforestated 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 20<sup>th</sup> November, 2020.

Sd/-  
**(AMIT SHUKLA)**  
JUDICIAL MEMBER

Sd/-  
**(G.S. PANNU)**  
VICE PRESIDENT

sh

Copy forwarded to: -

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

By Order

Assistant Registrar