

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SMT. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.7609/Del/2018
Assessment Year : 2012-13**

M/s Emirates Habitat Pvt. Ltd., A-626, 6th Floor, DLF Tower A, Jasola, New Delhi-110076 PAN :AACCEE7338J	Vs.	ACIT, Central Circle-4, New Delhi
(Appellant)		(Respondent)

**ITA No.7610/Del/2018
Assessment Year : 2012-13**

M/s Emirates Residency Pvt. Ltd., A-626, 6th Floor, DLF Tower A, Jasola, New Delhi-110076 PAN :AACCEE7340Q	Vs.	ACIT, Central Circle-4, New Delhi
(Appellant)		(Respondent)

Appellant by : Ms. Umang Luthra, Advocate
Respondent by : Shri. M. Baranwal, Sr. DR
Date of hearing : **26.11.2020**
Date of pronouncement : **26.11.2020**

ORDER

PER G.S. PANNU, VP :

These appeals by the assessee for the assessment year 2012-13 are directed against the orders of learned CIT(A), New Delhi both dated 28.09.2018.

2. The learned counsel for the assessee, vide his letter dated 20.11.2020, 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 appeals are 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 appeals 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 appeals are consigned to record and, for statistical purposes, are treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 26th November, 2020.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

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

By Order
Assistant Registrar