

**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. 847/Del/2019
Assessment year 2009-10**

Seth Agro Products P. Ltd., (Formerly M/s Seth Management & Financial Services P. Ltd.), 801, 8 th Floor, Vishwa Sadan Building, District Centre, Janakpuri, New Delhi-110058 (PAN: AAJCS0737N)	vs	Income Tax Officer, Ward 23(1), New Delhi.
(Appellant)		(Respondent)

**Appellant by: Ms Soumya Jain, CA
Respondent by: Shri Jagdish Singh, Sr. DR**

Date of hearing : 14.12.2020

Date of pronouncement : 14.12.2020

ORDER

PER G.S. PANNU, VICE PRESIDENT

This appeal by the assessee is directed against the order of learned Commissioner of Income Tax(A)-30, New Delhi dated 18.12.2018 and pertains to assessment year 2009-10.

2. The learned counsel for the assessee, vide letter dated 04.12.2020 received through email, has requested for withdrawal of the appeal filed by the assessee and stated 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 14th December, 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