

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.3057/Del/2018
Assessment Year : 2014-15**

**Manoj Kumar,
35, Naya Ganj,
Ghaziabad,
Uttar Pradesh**

PAN-ADPPK0792F

(Appellant)

Vs.

**DCIT,
Circle-1,
Ghaziabad,
Uttar Pradesh**

(Respondent)

Appellant by : Sh. Nikunj Garg, CA

Respondent by : Sh. M. Baranwal, Sr. DR

Date of hearing : **23.12.2020**

Date of pronouncement : **23.12.2020**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2014-15 is directed against the order of learned CIT(A), Ghaziabad, dated 02.01.2018.

2. The learned counsel for the assessee, vide its letter dated 17.12.2020, received through email, has requested for withdrawal of the appeal filed by him and stated that the assessee has opted to settle the dispute relating the

tax arrears for the assessment year under consideration under the Vivad Se Vishwas Scheme, 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 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 23rd December, 2020.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Shekhar

Copy forwarded to: -

1. Appellant
2. Respondent

Sd/-

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

3. CIT
4. CIT(A)
5. DR, ITAT

By Order

Assistant Registrar,
ITAT, Delhi