

INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "E": NEW DELHI]

**BEFORE SHRI H.S.SIDHU, JUDICIAL MEMBER
A N D
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.3687/Del/2017
(Assessment Year: 2011-12)

Smt. Meena Kapoor, C-5/7, LGF Grand Vasant, Vasant Kunj, New Delhi-110070. PAN: AFPPK3565A	Vs.	DCIT, Circle : 47 (1) New Delhi.
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A N D

ITA No.3688/Del/2017
(Assessment Year: 2011-12)

Shri Ajay Kapoor, C-5/7, LGF Grand Vasant, Vasant Kunj, New Delhi-110070. PAN: AAJPK2115M	Vs.	ACIT, Circle : 24 (1) New Delhi.
(Appellants)		(Respondents)

Assessee by :	Shri Deepesh Garg, Adv.;
Revenue by:	Ms. Banita N. Biswas [CIT] - DR;
Date of Hearing	23/12/2020
Date of pronouncement	23/12/2020

ORDER

PER PRASHANT MAHARISHI, A. M.

1. These appeals are filed by the assessee against separate orders of the Id. CIT (Appeals)-21, New Delhi, both dated 09.03.2017 for the Assessment Year 2011-12.
2. When the appeals were called for hearing, letter dated 22.12.2020 through AR seeking adjournment stated that assessee are planning to opt for Vivad se Vishwas Scheme and, therefore, the appeals may be adjourned.

3. The Id. Departmental Representative submitted that when assessees are opting for Vivad se Vishwas Scheme, the appeals of both the assesses may be treated as withdrawn.
4. We have carefully considered the rival contentions and find that when the assesses are planning to opt for Vivad se Vishwas Scheme, 2020 there is no reason of the appeals of both the assesses may be adjourned at this stage. In view of the above, both the adjournment applications are rejected and the appeals of the assesses are treated as withdrawn and dismissed subject to assesses being issued Form Nos. 3 under that Scheme. If the assesses do not receive Form Nos. 3 from the Revenue for settling the dispute, both the parties are granted liberty to prefer Miscellaneous applications for recall of this common order.
5. Accordingly both the appeals are treated as withdrawn and dismissed.

Order pronounced in the open court on : 23/12/2020.

Sd/-
(H. S. SIDHU)
JUDICIAL MEMBER

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated : 23/12/2020

MEHTA

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

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	23.12.2020.
Date on which the typed draft is placed before the dictating member	23.12.2020.
Date on which the typed draft is placed before the other member	23.12.2020.
Date on which the approved draft comes to the Sr. PS/ PS	23.12.2020.

Date on which the fair order is placed before the dictating member for pronouncement	23.12.2020.
Date on which the fair order comes back to the Sr. PS/ PS	23.12.2020.
Date on which the final order is uploaded on the website of ITAT	23.12.2020.
date on which the file goes to the Bench Clerk	23.12.2020.
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	