

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI**

**BEFORE,  
SHRI G. S. PANNU, VICE PRESIDENT  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**I.T.A No.8480/Del/2019  
(ASSESSMENT YEAR 2015-16 )**

M/s Vitthal Maheshwari (HUF), D-1/72, Rajasthali Apptt., Pitampura, New Delhi- 110 034.  PAN-AAGHV 2012K <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward-40(2), New Delhi.  <b>(Respondent)</b>
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Appellant By	<b>Sh. V. Raj Kumar, Adv.</b>
Respondent by	<b>Sh. Sh. Gaurav Dedeja, Sr. DR</b>
Date of Hearing	<b>31.12.2020</b>
Date of Pronouncement	<b>31.12.2020</b>

**ORDER**

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

This appeal by the assessee for the assessment year 2015-16 is directed against the order of learned CIT(A)-14, New Delhi dated 22.08.2019.

2. The learned counsel for the assessee, vide email dated 29.12.2020 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 of the assessee 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 31st December, 2020.

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

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

*PK/ Ps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI