

**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.3761/Del/2018  
(ASSESSMENT YEAR 2007-08 )**

**I.T.A No.8207/Del/2019  
(ASSESSMENT YEAR 2007-08 )**

Smt. Nisha Arora L/H Late Mr. Nalin Arora D-988, New Friends Colony, New Delhi-110 065  PAN-ARQPA 4424P <b>(Appellant)</b>	Vs.	Dy.CIT Circle-22(1), New Delhi.  <b>(Respondent)</b>
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Appellant By	<b>Sh. V. Raj Kumar, Adv.</b>
Respondent by	<b>Sh. Gaurav Dudeja, 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:**

These appeals are filed by the assessee against the respective orders of Learned CIT(A), for the Assessment Year 2007-08.

2. The learned counsel for the assessee, vide email dated 29.12.2020, 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 appeals.

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 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 appeals of the assessee are consigned to record and, for statistical purposes, is treated as dismissed.

Above decision was announced in the presence of both the sides on conclusion of Virtual Hearing on 31<sup>st</sup> 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