

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "SMC-2" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER

**ITA No.3215/Del/2019
Assessment Year : 2010-11**

Vishal Gupta, B-302, Mandoli Road, Ashok Nagar, Shahdara, Delhi-110093. PAN-AKKPG3901E	Vs	ITO, Ward-56(5) New Delhi.
APPELLANT		RESPONDENT
Appellant by		Sh.Himashu Pandey, Adv.
Respondent by		Sh. Vinod Sharma, Sr.DR
Date of Hearing		31.12.2020
Date of Pronouncement		31.12.2020

ORDER

PER R.K.PANDA, AM :

This appeal by the assessee for the assessment year 2010-11 is directed against the order of learned CIT(A)-19, New Delhi dated 22.02.2019.

2. The learned counsel for the assessee, vide its letter dated 30.12.2020, 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 to the tax arrears for the assessment year under consideration under the "Vivad Se Vishwas Scheme, 2020".

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 31st December, 2020.

Sd/-
(R.K.PANDA)
ACCOUNTANT MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI