

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

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

**ITA No.1733/Del/2020
Assessment Year : 2013-14**

**Mr. Umesh Garg,
II-F, 114 Nehru Nagar,
Ghaziabad, UP
PAN-ACFPG2756G**

(Appellant)

**Vs. DCIT,
Central Circle-27,
Room No.605, 6th Floor,
Aayakar Bhawan
Laxmi Nagar, Distt. Centre,
New Delhi-110092**

(Respondent)

Appellant by : Shri Divyansh Jain, Advocate
Respondent by : Shri Jagdish Singh, Senior DR.

Date of hearing : **01.01.2021**
Date of pronouncement : **01.01.2021**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2013-14 is directed against the order of learned CIT(A)-29, New Delhi, dated 16.02.2017.

2. The learned counsel for the assessee, vide email dated 31.12.2020 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 aforestated 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 in the presence of both the sides on conclusion of Virtual Hearing on 01st January, 2021.

Sd/-

(K.N. CHARY)
JUDICIAL MEMBER

Shekhar

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Copy forwarded to: -

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

Assistant Registrar