

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC-1' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER
[Through Video Conferencing]**

ITA No.4322/Del./2018
Assessment Year: 2013-14

Gyan Vihar Society, Mahendra Gargieya & Associates, Advocates & Tax Consultants, 537-538, 5 th Floor, Mahima's Trinity, Near Jyoti Rao Phule College, New Sanganer Road, Jaipur	Vs.	ITO(E), Ward-1(2), New Delhi
PAN :AAAAG7190G		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Sriprakash Dubey, Sr.DR

Date of hearing	24.12.2020
Date of pronouncement	05.01.2021

ORDER

PER O.P. KANT, AM:

The present appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-40, New Delhi, dated 19.03.2018 passed for assessment year 2013-14.

2. The learned counsel for the assessee has filed Application dated 22nd December, 2020, wherein he has requested for withdrawal of the appeal filed by the assessee and stated that the

assessee has opted to settle the dispute relating to tax arrears for assessment year under consideration under the 'Vivad Se Vishwas Scheme, 2020'.

3. Learned DR did not object to the same.

4. In view of above, we accept the request of the assessee for withdrawal of the appeal. However, if the dispute relating to tax arrears is not ultimately resolved in terms of the 'Vivad Se Vishwas Scheme, 2020', the assessee shall be at liberty to approach the Tribunal for re-institution of the appeal and the Tribunal shall consider such application appropriately as per law.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 5th January, 2021.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Dated: 5th January, 2021.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi