

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)
(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 1299/Del/2018
(Assessment Year: 2013-14)**

Chakradhar Chemicals Pvt. Ltd., Muzaffarnagar.	Vs.	ACIT, Circle-1, Muzaffarnagar.
APPELLANT		RESPONDENT
PAN No: AAACC9047Q		

Assessee By : None
Revenue By : Shri Rajesh Kumar, Sr. DR

Per Anadee Nath Misshra, AM

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)- Muzaffarnagar, ["Ld. CIT(A)", for short], dated 07.12.2017 for Assessment Year 2013-14. Grounds taken in this appeal of Assessee are as under:

"1. The Ld. CIT(A) has erred in confirming the order of the assessing officer by disallowing the expenses on account of Legal and Professional Expenses amounting to Rs. 7,45,853/-.

2. The Ld. CIT(A) has erred in confirming the order of the AO by disallowing the expenses on account of Social Welfare Expenses amounting to Rs. 10702.

3. The Ld. CIT(A) has erred in confirming the order of the AO by disallowing the expenses on account of Repair and Maintenance of Office Equipments amounting to Rs. 50000 out of Rs. 256654.

4. The Ld. CIT(A) has erred in confirming the order of the AO by disallowing the expenses on account of Tender Expenses amounting to Rs. 13483.

5. The Ld. CIT(A) has erred in confirming the order of the AO by disallowing the expenses on account of Repair and Maintenance of Factory Building amounting to Rs. 15000.

6. The Ld. CIT(A) has erred in confirming the order of the AO by disallowing the expenses on account of Deferred Revenue Expenditure written off amounting to Rs. 1,76,112.

7. The order of the Ld. CIT is against law and facts of the case.

8. The appellant craves the right to add, amend or withdraw any grounds of appeal at the time of hearing."

(B) At the time of hearing, we took notice of letter filed on behalf of the assessee, by Sri Anil Kumar, Advocate (from S.P. Jain & Associates). In this letter it has been intimated from the assessee's side that the assessee has filed an application under Vivad Se Vishwas Scheme ("VSVS", for short) and form 3 is awaited. In view of this, the learned Senior Departmental Representative ("Ld. Sr. DR", for short) submitted before us that this appeal may be treated as withdrawn and may be dismissed on account of the aforesaid VSVS. After due consideration, we are of the opinion that this appeal has become infructuous on account of aforesaid VSVS, and this appeal may be treated as withdrawn on account of the aforesaid VSVS. Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the

aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal, in accordance with law.

(C) In the result, this appeal is dismissed.

This order was already pronounced on 07th January, 2021 in Open Court, in the absence of any representative from assessee's side, but in the presence of Ld. Sr. DR; after conclusion of the hearing.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 07/01/2021
(Pooja)

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	