

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-2": NEW DELHI
(Through Video Conferencing)**

**BEFORE
SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No. 4953/Del/2016
Asstt. Year 2007-08

M/s. Rolls Royce India Limited C/o BMR & Associates LLP 22 nd Floor, Building No. 5, Tower A, DLF Cyber City DLF Phase III, Gurgaon PAN AAACR4693K	Vs.	DCIT (International Taxation) Circle 3(1)(1)28th New Delhi.
(Appellant)		(Respondent)

Assessee by:	Shri S.S. Tomar, Advocate
Department by :	Shri Anupam Kant Garg, CIT DR
Date of Hearing	05/01/2021
Date of pronouncement	05/01/2021

ORDER

PER R.K. PANDA, AM

This appeal filed by the assessee is directed against the order dated 28th July, 2016 passed by the AO u/s 147/ 143(3)/ 144C(13)of the I.T. Act 1961 for the assessment year 2007-08.

2. The Ld. Counsel for the assessee, requested for adjournment of the case on the ground that the assessee has opted for the Vivad Se Vishwas scheme 2020.

3. Considering the aforesaid situation, the captioned appeal is consigned to record and treated as dismissed. However, the aforesaid is subject to a caveat that in case the dispute relating tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid scheme, 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 Revenue has no objection with regard to the aforesaid caveat.

4. In view of the aforesaid, the appeal of the assessee is consigned to record and for statistical purposes is treated as dismissed.

5. The above decision was announced in the presence of both the sides on conclusion of Virtual Hearing on 5th January, 2021.

sd/-
(KULDIP SINGH)
JUDICIAL MEMBER
Dated: 05/01/2021

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

Veena

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi