

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH ' I-2' NEW DLEHI**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.7377 & 7378/Del/2017  
Assessment Years: 2011-12 & 2013-14**

ONGC Videsh Ltd.,  
3<sup>rd</sup> Floor, Tower-B,  
Deendayal Urja Bhawan,  
5 Nelson Mandela Marg,  
Vasant Kunj, New Delhi

vs.

Addl. CIT, Spcl. Range-7  
New Delhi.

**PAN : AAACO1230F**  
(Appellant)

(Respondent)

Appellant by : Sh. Ankit Aggarwal, AR  
Respondent by: Sh. M. Barnwal, Sr. DR

Date of hearing: 11/01/2021

Date of order : 11/01/2021

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

These appeals by ONGC Videsh Limited (the assessee) for assessment years 2011-12 and 2013-14 are directed against the orders of learned Commissioner of Income-tax (Appeals)-44, New Delhi (CIT(A)) dated 29.09.2017.

2. Learned Counsel for the assessee has intimated that the assessee has opted to settle the dispute relating to the tax arrears under the Vivad

Se Vishwas Act, 2020 (in short 'the Act') for the assessment years under consideration and requested for withdrawal the said appeals.

3. Considering the aforesaid situation, the captioned appeals are 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 years is not ultimately resolved in terms of the Act, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such application appropriately as per law. The Revenue has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, both the appeals are consigned to record and, for statistical purposes, are treated as dismissed.

Order was announced on conclusion of Virtual Hearing in the presence of both the parties on 11<sup>th</sup> January, 2021.

Sd/-  
**(ANIL CHATURVEDI)**  
ACCOUNTANT MEMBER

Sd/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Dated: 11/01/2021  
'aks'