

**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.7383/Del/2017  
Assessment Year: 2012-13**

Reebok India Company vs. DCIT, Circle 21(1),  
C/o Price Waterhouse Coopers New Delhi.  
(P) Ltd., Sucheta Bhawan, Gate No.2,  
1<sup>st</sup> Floor, 11A, Vishnu Digambar Marg,  
New Delhi.

**PAN : AAACR3007K**

**ITA No.7430/Del/2017  
Assessment Year: 2012-13**

DCIT, Circle 21(1), vs. Reebok India Company  
New Delhi. C/o Price Waterhouse Coopers  
(P) Ltd., Sucheta Bhawan, Gate No.2,  
1<sup>st</sup> Floor, 11A, Vishnu Digambar Marg,  
New Delhi.

(Appellant)

(Respondent)

Assessee by : Sh. Romit Katyal, Adv.  
Revenue by : Sh. M. Barnwal, Sr. DR

Date of hearing: 11/01/2021  
Date of order : 11/01/2021

**ORDER****PER ANIL CHATURVEDI, AM:**

These are cross appeals by the assessee and Revenue for assessment year 2012-13, against the order of learned Commissioner of Income-tax (Appeals)-44, New Delhi (CIT(A)) dated 10.10.2017.

2. Learned Counsel for the assessee, vide letter dated 8<sup>th</sup> January, 2021, 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 year under consideration and requested for withdrawal of its appeal.

3. Considering the aforesaid situation, the captioned appeal of the assessee 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 Act, 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.

5. So far as the appeal of Revenue is concerned, as submitted by Id. DR, the standing instructions are that it is only if the assessee makes payment subsequent to the processing of the case under Vivad Se Vishwas Tak Scheme, 2020, the Revenue will seek withdrawal of the case. In view of this, we make it clear that in case any objection arises in issuance of Form 3 or in assessee making any payment subsequent thereto, the Revenue shall be at liberty to approach the Court.

5. In view of the aforesaid, both the appeals of assessee and Revenue 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/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

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

Dated: 11/01/2021  
'aks'