

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G': NEW DELHI  
(Through Video Conferencing)**

**BEFORE,  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
AND  
SHRI A.N.MISSHRA, ACCOUNTANT MEMBER**

**ITA No.2297/Del/2016  
(ASSESSMENT YEAR 2008-09)**

**ITA No.2298/Del/2016  
(ASSESSMENT YEAR 2007-08)**

Hero Moto Corp Ltd., (Formerly known as M/s Hero Honda Motors Ltd.) 34, Basant Lok, Vasant Vihar, New Delhi-110 057  PAN -AAACH 0812J	Vs.	Dy. CIT, Circle-9(1), New Delhi-110 044
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant By	<b>Ms. Manisha Sharma, Adv.</b>
Respondent by	<b>Sh. H.K. Choudhary, CIT-DR</b>
Date of Hearing	<b>11.01.2021</b>
Date of Pronouncement	<b>11.01.2021</b>

**ORDER**

**PER BENCH:**

Both the appeals have been preferred by the assessee against the separate orders dated 02.03.2016 & 09.02.2016 passed

by the Learned Commissioner of Income Tax (Appeals)-16, New Delhi {CIT(A)} for Assessment Years: 2008-09 & 2007-08.

2. The Ld. Authorized Representative (AR) submits that the assessee has opted to settle the dispute relating to the tax arrears for the assessment years under consideration under The Direct Tax Vivad se Vishwas Act, 2020. It has been stated that the necessary declaration in accordance with Section 4 of The Direct Tax Vivad se Vishwas Act, 2020 has been filed by the assessee.

3. Considering the aforesaid situation, the captioned appeals are consigned to the 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 are not ultimately resolved in terms of the aforestated Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such applications appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

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

Above decision was announced on conclusion of Virtual Hearing on 11<sup>th</sup> January, 2021.

Sd/-

**(A.N.MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 11/01/2021

*PK/Ps*

Copy forwarded to:

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

Sd/-

**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI