

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-1' NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 5411/DEL/2019 (A.Y 2006-07)
(THROUGH VIDEO CONFERENCING)**

Shri Niwas Leasing and Finance Ltd. 47/18, Rajinder Place Metro Station, New Delhi AAACS2978Q (APPELLANT)	Vs	ITO Ward-23(3) New Delhi (RESPONDENT)
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Appellant by	Sh. Piyush Kaushik, Adv
Respondent by	Sh. Ajay Kumar, Sr. DR

Date of Hearing	11.01.2021
Date of Pronouncement	11.01.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 01/04/2019 passed by CIT(A)-8, New Delhi for Assessment Year 2006-07.

2. Before us, the assessee has moved an application dated 02/01/2021 where in it is submitted that the assessee is interested to resolve the pending issue through Direct Tax “ Vivad se Vishwash Scheme” (VSV) Act, 2020, and has filed Declaration

Form No. 1 & 2 but the authorities have not yet granted Certificate in Form No. 3.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Act, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider directions the appeal of the assessee is dismissed as withdrawn.

4. In the result, appeal of the assessee is dismissed.

5. Order is pronounced in the open court in presence of both the parties on 11th January, 2021.

Order pronounced in the Open Court on this 11th Day of JANUARY, 2021.

Sd/-

(R. K. PANDA)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 11/01/2021
R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI