

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

BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.452/Del/2020
Assessment Year : 2017-18

Shri Prem Prakash Chhajer,
A-824, Shastri Nagar,
Hanuman Mandir Gali,
Delhi – 110 052,
PAN : AEYPC2033H.

Vs. Assistant Commissioner of
Income Tax,
Circle-06,
New Delhi.

(Appellant)

(Respondent)

Appellant by : Shri Mayank Patwari, CA.
Respondent by : Shri M. Barnwal, Senior DR.

Date of hearing : 08.01.2021
Date of pronouncement : 08.01.2021

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2017-18 is directed against the order of learned CIT(A)-24, New Delhi dated 23rd December, 2018.

2. The learned counsel for the assessee, vide email dated 30th December, 2020, has intimated the Tribunal that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the Vivad Se Vishwas Act, 2020 (in short 'the Act') and requested for withdrawal of the said appeal.

3. Considering the aforesaid situation, the captioned appeal 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 aforestated Act, the appellant (i.e., 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 respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

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

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 8th January, 2021.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

VK.

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar