

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH FRIDAY 'A' NEW DELHI**

(Through Video Conferencing)

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

**ITA No. 2453/Del/2019
Assessment year 2014-15**

Shri Ishwar Chand, D-22, UGF, Bhagwan Dass Nagar, Near East Punjabi Bagh, Delhi-110026 (PAN: ADVPC2299R)	vs	Income Tax Officer, Ward 41(5), New Delhi.
(Appellant)		(Respondent)

**Appellant by: Shri Pranshu Singhal, CA
Respondent by: Shri M. Barnwal, Sr. DR**

Date of hearing : 08.01.2021

Date of pronouncement : 08.01.2021

ORDER

PER G.S. PANNU, VICE PRESIDENT

This appeal by the assessee is directed against the order of learned Commissioner of Income Tax(A)-34, New Delhi dated 25.02.2019 and pertains to assessment year 2014-15.

2. The learned counsel for the assessee, vide his letter dated 1.1.2021 received through email, 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 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 on conclusion of Virtual Hearing in the presence of both the parties on 8th January, 2021.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)
VICE PRESIDENT**

‘GS’

Copy forwarded to: -

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

By Order

Assistant Registrar