

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC-2' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER
[Through Video Conferencing]**

ITA No.5345/Del./2019
Assessment Year: 2014-15

Shri Akash Gupta, S/o- Late Shri Rajender Gupta, 204, Re3d Square Market, Near Palki Hotel, Hisar (Haryana)	Vs.	ITO, Ward-1, Hisar
PAN :AELPG4113R		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri S.S. Negi, Sr.DR

Date of hearing	13.01.2021
Date of pronouncement	13.01.2021

ORDER

PER O.P. KANT, AM:

This appeal by the Revenue is directed against the order of learned Commissioner of Income Tax (Appeals), Hisar, dated 29.03.2019 passed for assessment year 2014-15.

2. None present for the assessee. However, the assessee, vide his letter dated 17.06.2020, has requested for withdrawal of the appeal as the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration, under the "Vivad Se Vishwas Scheme, 2020".

2. However, it is submitted by the appellant that the aforesaid be subjected to a caveat that in case the dispute relating to tax arrears for the assessment year under consideration is not ultimately resolved in terms of the aforesaid Scheme, the appellant shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. As the learned DR has no objection with regard to the aforesaid caveat, accordingly, we hold so.

3. In view of the aforesaid, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Dated: 13th January, 2021.

RK/-(D.T.D.S.)

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi