

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

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

**I.T.A No.416/Del/2018
(ASSESSMENT YEAR 2014-15)**

Mr. Arvind Bharti, B-4, RDC, Raj Nagar, Ghaziabad-201 002. (U.P) PAN-AARPB 3137G	Vs.	Income Tax Officer, Ward-59(1), New Delhi.
(Appellant)		(Respondent)

Appellant By	Sh. V.K. Bindal, CA. Ms. Rinki Sharma, CA
Respondent by	Sh. Prakash Dubey, Sr. DR
Date of Hearing	14.01.2021
Date of Pronouncement	14.01 2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 25.09.2017 passed by the Learned Commissioner of Income Tax (Appeals)-37, New Delhi {CIT(A)} for Assessment Year 2014-15.

2.0 The Ld. Authorized Representative (AR) submits that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year 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.

3.0 Considering the aforesaid situation, the captioned appeal is consigned to the records and treated as dismissed.

4.0 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 aforesaid 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.

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

Above decision was announced on conclusion of Virtual Hearing on 14th January, 2021.

Sd/-
(G.S.PANNU)
VICE PRESIDENT

Dated:14/01/2021
PK/PS

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI