

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

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

ITA No.2610/Del./2018  
Assessment Year: 2011-12

DCIT, Circle-Gurgaon, International Taxation, Gurgaon	<b>Vs.</b>	M/s. Telenor Consults AS, C/o- Telenor India Pvt. Ltd., Unit No. 902, 9 <sup>th</sup> Floor, Commercial Tower, Hotel Le-Meridian, New Delhi
<b>PAN :AADCT2257J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Shri Parwinder Kaur, CIT(DR)
Respondent by	Ms. Shubangi Arora, Adv.

Date of hearing	19.01.2021
Date of pronouncement	19.01.2021

**ORDER**

**PER O.P. KANT, AM:**

This appeal by the Revenue is directed against order dated 31.01.2018 passed by learned Commissioner of Income Tax (Appeals)-44, New Delhi, for assessment year 2011-12.

**2.** The learned counsel for the assessee, at the outset, stated that the assessee has settled the matter under the “Vivad Se Vishwas Scheme, 2020” and Form no. 3 has also been received by the assessee. She, therefore, seeks permission to treat the appeal

as deemed to be withdrawn under the provisions of Direct Tax Vivad Se Vishwas Act, 2020.

**3.** We have heard learned Representative of both the parties through Video Conferencing and have perused Form No. 3 issued by Income-tax Department with reference to present appeal. For ready reference, Section 4(2) of the Direct Tax Vivad Se Vishwas Act (supra) reads as under:

**“4. (1) .....**

*(2) Upon the filing the declaration, any appeal pending before the Income-tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (1) of section 5 is issued by the designated authority.”*

**4.** In view of the above, as the Form No. 3 has been issued in the case of the assessee, the appeal of the Revenue is deemed to be withdrawn. Hence, the appeal is dismissed as withdrawn.

***Order pronounced in the open court.***

**Sd/-  
(AMIT SHUKLA)  
JUDICIAL MEMBER**

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

Dated: 19<sup>th</sup> 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