

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN CIRCUIT BENCH: DEHRADUN**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 3546/DEL/2018 ( A.Y 2014-15)  
(THROUGH VIDEO CONFERENCING)**

Gas Turbine Efficiency Sweden AB C/o. SRBC & Associates, LLP, CAs, India Glycols Building, Plot No. 2B, 4 <sup>th</sup> & 5 <sup>th</sup> Floor, Tower-2 Sector-126, Noida Uttar Pradesh 201 304 PAN: AAFCG1458G <b>(APPELLANT)</b>	Vs	DCIT, Circle-1, International Taxation, Aayakar Bhawan, 13-A, Subhash Road, Dehradun Uttarakhand 248 001  <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>None</b>
<b>Respondent by</b>	<b>Sh. Naveen Chandra Upadhyaya, Sr. DR</b>

<b>Date of Hearing</b>	<b>20.01.2021</b>
<b>Date of Pronouncement</b>	<b>20.01.2021</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

This appeal is filed by the assessee against the order dated 08.02.2018 passed by CIT(A)- 2, Noida for Assessment Year 2014-15.

2. Before us, the Ld. DR appeared and submitted that the assessee has moved an application thereby stating that the assessee is interested to resolve the pending issue through Direct Tax “ Vivad se Vishwash Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee 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 assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider directions the appeal of the assessee is dismissed.

4. In the result, appeal of the assessee is dismissed.

**Order is pronounced in the open court in presence of Ld. DR on 20<sup>th</sup> January, 2021.**

**Sd/-**

**(R. K. PANDA)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Dated: 20/01/2021

R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI