

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'I-1' NEW DELHI**

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

**ITA No. 1433/DEL/2016 ( A.Y 2011-12)  
ITA No.1150/DEL/2017 ( A.Y 2012-13)**

**(THROUGH VIDEO CONFERENCING)**

Air Liquide Global E & C Solutions India Pvt. Ltd. A-24/10, Mohan Corporative Industrial Estate, Mathura Road, New Delhi AAACL4255D <b>(APPELLANT)</b>	Vs	DCIT Circle-2(1) New Delhi          <b>(RESPONDENT)</b>
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**ITA No.1150/DEL/2017 ( A.Y 2012-13)**

Air Liquide Global E & C Solutions India Pvt. Ltd. A-24/10, Mohan Corporative Industrial Estate, Mathura Road, New Delhi AAACL4255D <b>(APPELLANT)</b>	Vs	ACIT Circle-2(1) New Delhi          <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>None</b>
<b>Respondent by</b>	<b>Sh. Surendar Pal, CIT DR</b>

<b>Date of Hearing</b>	<b>28.01.2021</b>
<b>Date of Pronouncement</b>	<b>28.01.2021</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

These two appeals are filed by the assessee against the order dated 30/01/2016 passed under Section 143(3) read with Section 144C of the Income Tax Act, 1961 passed by DCIT, Circle 2(1) New Delhi and order dated

16/12/2016 passed under Section 143(3) r.w.s. 144C passed by ACIT, Circle 2(1) New Delhi, for Assessment Year 2011-12 & 2012-13 respectively.

2. Before us, the letter dated 27/01/2021 was filed by the Ld. AR thereby stating that the appeals may be allowed to be withdrawn as the assessee has moved an application to resolve the pending issue through Direct Tax “Vivad se Vishwash Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and is awaiting Form 3.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss these appeals of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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 these four appeals and the Tribunal shall consider the same. The appeals of the assessee are dismissed as withdrawn.

4. In the result, these two appeals of the assessee are dismissed.

**Order pronounced in the Open Court in presence of both the parties on this 28<sup>th</sup> Day of JANUARY , 2021.**

Sd/-

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

Sd/-

**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Dated: 28/01/2021  
R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI