

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

**ITA No. 1961/Del/2020
Assessment Year : 2010-11**

**SH. RAJEEV GARG,
B-147, MP ENCALVE,
PITAMPURA,
NEW DELHI - 34
(PAN: ADRPG9869K)
(Appellant)**

**Vs. ITO, WARD 40(5),
NEW DELHI**

(Respondent)

Appellant by : Sh. Pranshu Singhal, CA
Respondent by : Sh. M. Baranwal, Sr. DR.

Date of hearing : **27.01.2021**
Date of pronouncement : **27.01.2021**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2010-11 is directed against the order of learned CIT(A)-14, New Delhi.

2. The Assessee's A.R. vide his letter dated NIL has requested for withdrawal of the appeal filed by the assessee and stated that 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. It was also prayed that the appeal in the present case may be reviewed/restored if the application so filed under the Vivad Se Vishwas Scheme is rejected at a later stage.

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

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

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 27th January, 2021.

Sd/-

(MAHAVIR PRASAD)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

SRB

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

Assistant Registrar

