



2. None appeared on behalf of the Assessee before us at the time of virtual hearing. However, the Assessee vide its letter dated 23.1.2021 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. A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been filed.

3. Learned Senior DR has no objection.

4. In view of the above, we accept the request of the assessee for withdrawal of the aforesaid appeal.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Above decision was announced on conclusion of Virtual Hearing on 27<sup>th</sup> January, 2021.

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)**  
**VICE PRESIDENT**

SRB

Copy forwarded to: -

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

Assistant Registrar

