

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “D” NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.As. No.1601 & 1602/DEL/2016
Assessment Years 2011-12 & 2012-13

Carrier Corporation, PDS Legal, 1 st Floor, Atmaram Mansion, Scindia House, K.G. Marg, New Delhi.	v.	DCIT (International Taxation), Circle-1(2)(1), New Delhi.
TAN/PAN: AAEECC4806H		
(Appellant)		(Respondent)

Appellant by:	Shri Purshottam Anand, Adv.		
Respondent by:	Dr. Prabha Kant, CIT-D.R.		
Date of hearing:	28	01	2021
Date of pronouncement:	28	01	2021

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeals have been filed by the assessee against the impugned order dated 29.01.2016 passed by Deputy Commissioner of Income Tax, International Taxation, New Delhi for the Assessment Year 2011-12.

2. The ld. counsel for the assessee, vide its letter dated 28th January, 2021, through e-mail, has intimated the Tribunal 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 Act, 2020 (in short ‘the Act’) and requested for withdrawal of the said appeals.

3. Considering the aforesaid situation, the captioned appeals are 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 years is not ultimately resolved in terms of the aforestated Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeals 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 appeals are consigned to record and, for statistical purposes, are treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 28th January, 2021.

Sd/-

[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

DATED: 28th January, 2021

PKK:

Sd/-

[AMIT SHUKLA]
JUDICIAL MEMBER