

IN THE INCOME TAX APPELLATE TRIBUNAL

(DELHI BENCH 'G' : NEW DELHI)

(Through Video Conferencing)

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No. 4757/Del./2017, A.Y. : 2013-14

Mr. Sanjeev Aggarwal,
H. No. F-1/10,
Phase-1,
Gurgaon
(PAN : AAHPA2071J
(APPELLANT)

vs.

JCIT
Range-70
New Delhi

(RESPONDENT)

ASSESSEE BY : Sh. Rajesh Arora, CA
REVENUE BY : Sh. Prakash Debey, Sr. DR

Date of Hearing : 02.02.2021

Date of Order : 02.02.2021

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant Mr. Sanjeev Aggarwal, Gurgaon (hereinafter referred to as 'the assessee') by filing the present appeal sought to set aside the impugned order dated 26.05.2017 passed by U/s 254/143(3)/92CA(4)r.w.s 144C of the Income Tax Act, 1961 by Ld. JCIT, Range-70, New Delhi qua the assessment years 2013-14.

2. The Ld. Counsel for the assessee, at the time of hearing filed an application seeking adjournment of the case on the ground that the assessee has opted to settle the dispute relating to the tax

arrears for the assessment years under consideration under the “Vivad se Vishwas Scheme, 2020” and has filed necessary Form 1 & 2 with the Tax Department.

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

4. However, the aforesaid is subject to a caveat that in case the dispute relating tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid scheme, the appellant 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 Revenue has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeal of the assessee are consigned to record and for statistical purposes are treated as dismissed.

Order pronounced in open court on this 2nd day of February, 2021.

Sd/-
(R.K.PANDA)
ACCOUNTANT MEMBER
Dated the 2nd day of February, 2021
BR

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A), New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.