

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.As. No.443/DEL/2014 & 1776/DEL/2017
Assessment Year 2006-07

Pacific Projects Limited, 301-307, 2 nd Floor, Building No.9, DDA Service Center, Sector-5, Rohini, New Delhi.	v.	Dy. Commissioner of Income Tax, Circle-14(1), New Delhi.
TAN/PAN: AADCP5269R		
(Appellant)		(Respondent)

Appellant by:	Shri Rano Jain, Adv.		
Respondent by:	Shri Apoorv Bhardwaj, Sr.D.R.		
Date of hearing:	03	02	2021
Date of pronouncement:	03	02	2021

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeals have been filed by the assessee against the impugned order dated 04.09.2013 passed by Commissioner of Income Tax (Appeals)-XVII, Delhi for the Assessment Year 2006-07 and order dated 04.01.2017 passed by Commissioner of Income Tax (Appeals)-XXXVI, New Delhi for the Assessment Year 2006-07.

2. The ld. counsel for the assessee, vide its letter dated 3rd February, 2021 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 appeal.

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 year 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, both 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 3rd January, 2021.

Sd/-

[B.R.R. KUMAR]

ACCOUNTANT MEMBER

DATED: 3rd January, 2021

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER