

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'B' NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 779/JP/2014 (A.Y 2009-10)
(THROUGH VIDEO CONFERENCING)**

The Assistant Commissioner of Income-Tax Circle-1 Jaipur (APPELLANT)	Vs	M/s Constructive Finance Pvt. Ltd., "White House" D-23A, Indrapuri Lal Kothi, Tonk Road, Jaipur (RESPONDENT)
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Appellant by	Sh. Jagdish Singh, Sr. DR
Respondent by	Sh. Manuk Giri, Adv

Date of Hearing	09.02.2021
Date of Pronouncement	09.02.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the Revenue against the order dated 23/09/2014 passed by CIT(A)- Jaipur for Assessment Year 2009-10.

2. Before us, the assessee has moved an application and submitted that the assessee is interested to resolve the pending issue through Direct Tax " Vivad se Vishwash Scheme" (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 but the authorities have not yet granted Certificate in Form No. 3.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of Revenue 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 Revenue shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider directions the appeal of the Revenue is dismissed.

4. In the result, appeal of the Revenue is dismissed.

5. Order is pronounced in the open court in presence of both the parties on this 09th Day of February, 2021.

Sd/-

(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 09/02/2021
R. Naheed

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI