

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C' : NEW DELHI  
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.7075/Del/2019  
Assessment Year : 2017-18**

**Shri Aditya Vij,  
3/27, 2<sup>nd</sup> Floor,  
Shanti Niketan,  
New Delhi – 110 021.  
PAN : ACJPV5963A.**

(Appellant)

**Vs. Assistant Commissioner of  
Income Tax,  
Circle-61(1),  
New Delhi.**

(Respondent)

Appellant by : Shri Navneet Maini, CA.

Respondent by : Shri M. Baranwal, Senior DR.

Date of hearing : **10.02.2021**

Date of pronouncement : **10.02.2021**

**ORDER**

**PER G.S. PANNU, VP :**

This appeal by the assessee for the assessment year 2017-18 is directed against the order of learned CIT(A)-43, New Delhi dated 27<sup>th</sup> June, 2019.

2. The learned counsel for the assessee, vide his email dated 6<sup>th</sup> 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 appeal is 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 aforesaid Act, the appellant (i.e., the assessee) 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 respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

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

Above decision was announced in the presence of both the sides on conclusion of Virtual Hearing on 10<sup>th</sup> February, 2021.

Sd/-

**(K. NARASIMHA CHARY)**

**JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)**

**VICE PRESIDENT**

VK.

Copy forwarded to: -

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

Assistant Registrar