

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

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER
AND
SHRI K.N. CHARY, JUDICIAL MEMBER
[Through Video Conferencing]**

ITA No.8300/Del./2019
Assessment Year: 2016-17

M/s. Park Global Holdings Incorporated, United States of America, C/o- Radisson Hotels Private Limited, FF, Block-A, Plot No. 61, Sec-44, Gurgaon	Vs.	DCIT, Circle -2(2)(2), International Taxation, New Delhi
PAN :AAFCP4533R		
(Appellant)		(Respondent)

Appellant by	Mrs. Deepika Pasricha, CA
Respondent by	Dr. Prabha Kant, CIT

Date of hearing	11.02.2021
Date of pronouncement	11.02.2021

ORDER

PER O.P. KANT, AM:

This appeal by the assessee is directed against the final Assessment Order dated 22.08.2019 passed by the learned Assistant Commissioner of Income Tax, Circle-International Taxation-2(2)(2), New Delhi, in pursuant to the direction of learned Dispute Resolution Panel (DRP).

3. The learned counsel for the assessee, vide its letter dated 4th January, 2021, requested for withdrawal of the appeal as the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration, under the “Vivad Se Vishwas Scheme, 2020”. The learned counsel submitted that the assessee has also received Form No. 3, which is placed on record. However, since there was certain typographical error in the amounts in Form No. 3, the assessee has filed a rectification application for amending the figures in Form No. 3, which is yet to be received. She, therefore, seeks permission to withdraw the appeal, subject to the rectification in Form No. 3.

2. We have heard learned Representative of both the parties through Video Conferencing.

3. In view of above, we accept the request of the assessee for withdrawal of the appeal. However, if the dispute relating to tax arrears is not ultimately resolved in terms of the ‘Vivad Se Vishwas Scheme, 2020’, the assessee shall be at liberty to approach the Tribunal for re-institution of the appeal and the Tribunal shall consider such application appropriately as per law.

4. In view of the aforesaid, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court.

Sd/-

**(K.N. CHARY)
JUDICIAL MEMBER**

Sd/-

**(O.P. KANT)
ACCOUNTANT MEMBER**

Dated: 11th February, 2021.

RK/-(D.T.D.S.)

Copy forwarded to:

1. Appellant

2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi