

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-1" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.4521/DEL/2017
Assessment Year: 2011-2012

ACIT, Circle-11(2), New Delhi.	vs.	Hyper Quality India Pvt. Ltd., 34, Udyog Vihar, Phase-IV, Gurgaon, Haryana.
TAN/PAN: AABCH7962E		
(Appellant)		(Respondent)

I.T.A. No.4701/DEL/2017
Assessment Year: 2011-2012

Hyper Quality India Pvt. Ltd., 34, Udyog Vihar, Phase-IV, Gurgaon, Haryana.	vs.	ACIT, Circle-11(2), New Delhi.
TAN/PAN: AABCH7962E		
(Appellant)		(Respondent)

Appellant by:	Shri Dheeraj Jain, Sr.D.R.		
Respondent by:	Shri Vaibhav Agarwal, A.R.		
Date of hearing:	10	02	2021
Date of pronouncement:	10	02	2021

ORDER

PER AMIT SHUKLA, JM

The Cross Appeals by the Revenue as well as by the Assessee are directed against order dated 07.04.2017 passed by learned Commissioner of Income Tax (Appeals)-XIX, New Delhi, pertaining to assessment year 2011-12.

2. The learned counsel for the assessee, at the outset, stated that the assessee has settled the matter under the “Vivad Se Vishwas Scheme, 2020”. He, therefore, seeks permission to treat the appeal as deemed to be withdrawn under the provisions of Direct Tax Vivad Se Vishwas Act, 2020. The assessee has also filed a copy of Form No. 3 issued by the respective Principal Commissioner of Income Tax, which is placed on file.

3. We have heard learned Representative of both the parties through Video Conferencing and have perused Form No. 3 issued by Income-tax Department with reference to present appeal. For ready reference, Section 4(2) of the Direct Tax Vivad Se Vishwas Act (supra) reads as under:

“4. (1),

(2) Upon the filing the declaration, any appeal pending before the Income-tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (1) of section 5 is issued by the designated authority.”

4. In view of the above, as the Form No. 3 has been issued in the case of the assessee, the appeal of the Revenue is deemed to be withdrawn. Hence, the appeal is dismissed as withdrawn.

5. Apropos the Appeal of the assessee, since the appeal of the Revenue is dismissed under the provision of Direct Tax Vivad Se Vishwas Act, 2020, the purpose of Cross Appeal of

the Assessee has become infructuous, accordingly the same is dismissed as such.

6. In the result, the appeals by the Revenue as well as by the Assessee are dismissed.

Order pronounced in the Open Court on 10th February, 2021

Sd/-

**[PRASHANT MAHARISHI]
[ACCOUNTANT MEMBER]**

DATED: 10/02/2021

PKK:

Sd/-

**[AMIT SHUKLA]
JUDICIAL MEMBER**