

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

**BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.- 2635 to 2637 /Del/ 2019  
(Assessment Year: 2013-14 to 2015-16)**

Hemalatha Jain, K-4, 11  
Pushpanjali Forms, Bijwasan,  
New Delhi.

**Vs.** ACIT  
Circle-44 (1),  
New Delhi.

**PAN No. ACZPJ 6045P**  
**Appellant**

**Respondent**

<b>Assessee by</b>	Sh. Mayank Patwari, CA
<b>Revenue by</b>	Ms Rakhi Vimal, Sr. DR

Date of hearing:	11/2/2021
Pronouncement on	11/2/2021

**ORDER**

**PER K. NARASIMHA CHARY, JM**

These appeals by Hemlata Jain (the assessee) for assessment years 2013-14 to 2015-16 are directed against the orders of learned Commissioner of Income-tax (Appeals)- 15, New Delhi ("Ld. CIT(A)").

2. Learned Counsel for the assessee has intimated that the assessee has opted to settle the dispute relating to the tax arrears under the Vivad Se Vishwas Act, 2020 (in short 'the Act') for the assessment years under consideration and requested for withdrawal the said appeals.

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 years is not ultimately resolved in terms of the Act, 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 Revenue has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, both the appeals are consigned to record and, for statistical purposes, are treated as dismissed.

Order was announced on conclusion of Virtual Hearing in the presence of both the parties on this the 11<sup>th</sup> day of February, 2021.

Sd/-

**(G.S. PANNU)**

**VICE PRESIDENT**

Dated: 11/2/2021

Sd/-

**(K. NARSIMHA CHARY)**

**JUDICIAL MEMBER**