

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

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

**ITA No.317/Del/2020  
Assessment Year: 2016-17**

Brij Mohan Makkar vs. ACIT, Circle 61(1),  
A-5B/122, Paschim Vihar, New Delhi  
New Delhi.

**PAN : AAJPM0825A**  
(Appellant)

(Respondent)

Appellant by : None  
Respondent by: Sh. M. Baranwal, Sr. DR

Date of hearing: 10/02/2021  
Date of order : 10/02/2021

**ORDER**

**PER G.S. PANNU, V.P.**

This appeal by the assessee for the assessment year 2016-17 is directed against the order of Ld. CIT(A)-20, New Delhi dated 31.10.2019.

2. None is present on behalf of the assessee. The assessee, vide its letter dated 28.01.2021, has requested for withdrawal of the appeal filed by him and stated 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 Scheme, 2020".

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 Act, 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 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 on conclusion of Virtual on 10<sup>th</sup> February, 2021.

Sd/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Sd/-  
**(G.S. PANNU)**  
VICE- PRESIDENT

Dated: 10/02/2021  
'aks'