

**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.1687/Del/2020
Assessment Year: 2018-19**

Yanmar India Private Limited, vs. DCIT, CPC,
Unit No. 1501-1504, 15th Floor, Bangalore.
Tower-D, Global Business Park,
M.G. Road, Gurgaon.

PAN : AAACY4602P
(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 2018-19 is directed against the order of Ld. CIT(A)- 9, New Delhi dated 17.08.2020.

2. None appeared on behalf of the assessee at the time of virtual hearing before us. The assessee, vide its letter dated 03.02.2021, received through Email, 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 Hearing on 10th February, 2021.

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

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

Dated: 10/02/2021
'aks'