



has opted for the Vivad Se Vishwas Scheme, 2020 and has received the Form No. 3 from the department. In view of the above the captioned appeal is consigned to record and treated as dismissed.

3. 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 aforesaid scheme, 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.

4. In view of the aforesaid, the appeal of the assessee is consigned to record and for statistical purposes is treated as dismissed.

**Order pronounced in the open court at time of hearing itself i.e. on 11<sup>th</sup> February, 2021.**

sd/-  
**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

Dated: 11/02/2021

**Veena**

Copy forwarded to

1. Applicant

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

ASSISTANT REGISTRAR  
ITAT, New Delhi