

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-2' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 5856/DEL/2019 (A.Y 2015-16)

(THROUGH VIDEO CONFERENCING)

Arpit Agarwal A-28, Bhagwati Bhawan, Gandhi Nagar, Moradabad Uttar Pradesh AHYPA9982E (APPELLANT)	Vs	ACIT-2 Ayakar Bhawan, Civil Lines, Moradabad Uttar Pradesh (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Farhat Khan, Addl. CIT(DR)

Date of Hearing	23.02.2021
Date of Pronouncement	23.02.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 13.05.2019 passed by the CIT(A)- Civil Lines, Moradabad for Assessment Year 2015-16.

2. Before us, there is the application dated 10.02.2021 filed by the assessee which states that the assessee has opted for the Vivad se Vishwas Scheme, 2020 to resolve the pending issue through Direct Tax "Vivad se Vishwas Scheme" (VSV) Act, 2020, and therefore to avoid any unnecessary litigation praying for withdrawal. The Ld. DR did not object the same.

3. In view of the aforesaid facts and after considering the submissions of the assessee vide application dated 10.02.2021, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Act, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider directions the appeal of the assessee is dismissed as withdrawn.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court in presence of Ld. DR on this 23rd Day of February, 2021.

**Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 23/02/2021
*R. Naheed **

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI