

**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. 8373/DEL/2019 (A.Y 2011-12)

(THROUGH VIDEO CONFERENCING)

Hari Kishan Goel Akbapur Mandi, Ganj Street, Sambala Uttar Pradesh AGRPG7263J (APPELLANT)	Vs	ITO Ward-1(5) Sambhal, Uttar Pradesh (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Farhat Khan, Sr. DR

Date of Hearing	25.02.2021
Date of Pronouncement	25.02.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 28/08/2019 passed by CIT(A) –Moradabad for Assessment Year 2011-12.

2. Before us, the Ld. DR appeared and submitted that the assessee has moved an application thereby stating that the assessee is interested to resolve the pending issue through Direct Tax “ Vivad se Vishwash Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 08.07.2020.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee 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.

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

Order pronounced in the Open Court in presence of both the parties on this 25th Day of February, 2021

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 25/02/2021

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI