

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D': NEW DELHI  
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND  
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA Nos.6897 & 7301/Del/2018  
Assessment Years : 2012-13 & 2013-14**

**ACIT,  
Circle-11(2),  
New Delhi**

**Vs. M/s Hyper Quality India Pvt. Ltd.  
34, Udyog Vihar, Phase-IV,  
Gurgaon-122016,  
Haryana  
PAN-AABCH7962E**

(Appellant)

(Respondent)

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

Date of hearing : **03.03.2021**  
Date of pronouncement : **03.03.2021**

**ORDER**

**PER G.S. PANNU, VP :**

These appeals by the Revenue for the assessment years 2012-13 and 2013-14 are directed against the orders of learned CIT(A)-44, dated 21.08.2018 and 22.08.2018 respectively.

2. None appeared on behalf of the assessee during the course of Virtual Hearing before us. The assessee, vide its letter, received through email, dated

23.02.2021, has requested for dismissal of the appeals filed by the Revenue and stated that the assessee has opted to settle the dispute relating to the tax arrears for the assessment years under consideration under the Vivad Se Vishwas Scheme, 2020. A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been filed.

3. Learned Senior DR has no objection.
4. In view of the above, we accept the request of the assessee.
5. In the result, the appeals of the Revenue are dismissed.

Above decision was announced on conclusion of Virtual Hearing on 03<sup>rd</sup> March, 2021.

**Sd/-**

**(KUL BHARAT)  
JUDICIAL MEMBER**

*Shekhar*

**Sd/-**

**(G.S. PANNU)  
VICE PRESIDENT**

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

By Order

Assistant Registrar,  
ITAT, Delhi