

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'SMC-1' : NEW DELHI)**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
and  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**(THROUGH VIDEO CONFERENCE)**

**ITA No.629/Del./2019  
(ASSESSMENT YEAR : 2009-10)**

**ITA No.630/Del./2019  
(ASSESSMENT YEAR : 2010-11)**

Naresh Kumar Kubba (HUF),  
68, Raman Reti, MVT Vrindavan,  
MVT Ashram, Vrindavan,  
Uttar Pradesh – 281 121.

vs. ITO, Ward 47 (3),  
New Delhi.

**(PAN : AAAHN2735H)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Shyam Jain, Advocate  
REVENUE BY : Shri R.K. Gupta, Senior DR

**Date of Hearing : 04.03.2021**

**Date of Order : 04.03.2021**

**ORDER**

**PER KULDIP SINGH, JUDICIAL MEMBER :**

Appellant, Naresh Kumar Kubba HUF (hereinafter referred to as 'the assessee'), by filing the present appeals, sought to set aside the impugned orders both dated 22.11.2018 passed by the Commissioner of Income-tax (Appeals)-16, New Delhi qua the assessment years 2009-10 & 2010-11.

2. Ld. Counsel for the assessee filed an application seeking withdrawal of the appeals on the ground 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” and has filed necessary Forms 1 & 2 with the Tax Department, which was accepted and processed vide Form 3 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeals are hereby dismissed with liberty to get it restored by the assessee in case dispute is not settled as per scheme. The Revenue has no objection with regard to the aforesaid caveat. Consequently, the present appeals are dismissed.

**Order pronounced in open court on this 4<sup>th</sup> day of March, 2021 after the conclusion of the virtual hearing.**

Sd/-

**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

sd/-

**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

**Dated the 4<sup>th</sup> day of March, 2021**  
**TS**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-16, New Delhi
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.