

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

**BEFORE SHRI R. K. PANDA ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. No. 6302/DEL/2018 (A.Y 2010-11)
(THROUGH VIDEO CONFERENCING)**

A R M Foods P. Ltd. 30, Nishant Kunj, Pitampura, New Delhi AAFCA3371A (APPELLANT)	Vs	ITO Ward-1(1) Room No. 380-A, C. R. Building New Delhi (RESPONDENT)
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Appellant by	Ms. Archana Singh, CA
Respondent by	Ms. Shivani Bansal, Sr. DR

Date of Hearing	10.03.2021
Date of Pronouncement	10.03.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against order dated 24/08/2018 passed by CIT(A)-1, New Delhi for assessment year 2010-11.

2. Before us, the Ld. AR submitted that the assessee has moved an application to resolve the pending issue through Direct Tax "Vivad se Vishwas Scheme" (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 04.03.2021.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned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 the same. The appeal of the assessee is dismissed as withdrawn.

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

Order pronounced in the open court in presence of both the parties on this 10th day of MARCH, 2021.

Sd/-

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

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated : 10/03/2021

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

