



Department by : Sh. M. Baranwal, Sr. DR.  
Assessee by : Ms. Shubangi Arora, A.R.

Date of hearing : **12.03.2021**

Date of pronouncement : **12.03.2021**

### **ORDER**

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

These are cross appeals filed by the Revenue as well as Assessee for the assessment year 2014-15 are directed against the order of learned CIT(A)-4, New Delhi.

2. In Revenue's Appeal the learned Authorised Representative for the assessee, vide email dated 12<sup>th</sup> February, 2021 has intimated the receipt of Form 3 under the provisions of Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020 and requested for dismissal of the Revenue's appeal and in Assessee's appeal the Learned Authorised Signatory for the assessee, vide letter dated 11.02.2021 has requested for withdrawal of the appeal filed by the assessee and stated that assessee has opted to settle the dispute relating to the tax arrears for the assessment year 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's A.R. for dismissal of the Revenue's appeal and also accept the request for withdrawal of the appeal filed by the Assessee.

5. In the result, the appeal filed by the Revenue is dismissed having become infructuous and Assessee's appeal is dismissed as withdrawn.

Above decision was pronounced in the presence of both the parties on conclusion of Virtual Hearing on 12<sup>th</sup> March, 2021.

Sd/-

**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Sd/-

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

SRB

Copy forwarded to: -

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

Assistant Registrar

