

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
[Through Video Conferencing]**

ITA No.3650/Del./2016
Assessment Year: 2004-05

ACIT, Central Circle-32, New Delhi	Vs.	M/s. Diligent Developers Pvt. Ltd., M-11, Middle Circle, Connaught Place, New Delhi
		PAN :AABCD7946G
(Appellant)		(Respondent)

Appellant by	Dr. Vasundhara Upmanyu, CIT(DR)
Respondent by	Shri Ajay Bhagwani, CA

Date of hearing	10.03.2021
Date of pronouncement	10.03.2021

ORDER

PER O.P. KANT, AM:

The present appeal by Revenue is directed against order dated 10.03.2016 passed by learned Commissioner of Income Tax (Appeals)-30, New Delhi, pertaining to assessment year 2004-05.

2. The learned counsel for the assessee, at the outset, stated that the assessee has settled the matter under the “Vivad Se Vishwas Scheme, 2020”. He, therefore, seeks permission to treat

the appeal as deemed to be withdrawn under the provisions of Direct Tax Vivad Se Vishwas Act, 2020. The assessee has also filed a copy of Form No. 3 issued by the respective Principal Commissioner of Income Tax, which is placed on record.

3. We have heard learned Representative of both the parties through Video Conferencing and have perused Form No. 3 issued by Income-tax Department with reference to present appeal. For ready reference, Section 4(2) of the Direct Tax Vivad Se Vishwas Act (supra) reads as under:

“4. (1)

(2) Upon the filing the declaration, any appeal pending before the Income-tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrear shall be deemed to have been withdrawn from the date on which certificate under sub-section (1) of section 5 is issued by the designated authority.”

4. In view of the above, as the Form No. 3 has been issued in the case of the assessee, the appeal of the Revenue is deemed to be withdrawn. Hence, the appeal is dismissed as withdrawn.

Order pronounced in the open court.

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Sd/-

**(O.P. KANT)
ACCOUNTANT MEMBER**

Dated: 10th March, 2021.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi