

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "I-2" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.As. No.6912 & 6913/DEL/2017  
Assessment Years 2009-10 & 2010-11

ACIT, Circle-22(2), New Delhi.	v.	M/s. Swatch Group (India) Pvt. Ltd., 4 <sup>th</sup> Floor, Rectangle-1, Plot No. D-4, Saket District Centre, New Delhi.
TAN/PAN: AAFCS7516R		
(Appellant)		(Respondent)

I.T.As. No.6409 & 6410/DEL/2017  
Assessment Years 2009-10 & 2010-11

M/s. Swatch Group (India) Pvt. Ltd., 4 <sup>th</sup> Floor, Rectangle-1, Plot No. D-4, Saket District Centre, New Delhi.	v.	DCIT, Circle-22(2), New Delhi.
TAN/PAN: AAFCS7516R		
(Appellant)		(Respondent)

Assessee by:	Shri S. Chakar Bartu, Adv.		
Department by:	M. Baranwal, Sr.D.R.		
Date of hearing:	11	03	2021
Date of pronouncement:		03	2021

**ORDER**

**PER BENCH:**

The aforesaid cross appeals have been filed by the assessee as well as by the Revenue against the impugned common order dated 30.06.2017 passed by Commissioner of

Income Tax (Appeals)-XXXVIII, New Delhi for the Assessment Years 2009-10 and 2010-11.

2. We have heard Ld. Representatives of both the parties through Video Conferencing.

3. The ld. counsel for the assessee, vide its letter dated 8<sup>th</sup> March, 2021 has intimated the Tribunal 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 Act, 2020 (in short 'the Act') and requested for withdrawal of the aforesaid appeals and Form No.3 has also been issued in favour of the assessee. He, therefore, seeks permission to withdraw the appeal.

4. In view of the above, the appeals of the assessee as well as Revenue are dismissed as withdrawn.

**Order pronounced in the Open Court on 11<sup>th</sup> March, 2021**

Sd/-

**[PRASHANT MAHARISHI]  
ACCOUNTANT MEMBER**

DATED: 11<sup>th</sup> March, 2021

PKK:

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**