

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-1" NEW DELHI**

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

I.T.As. No.6516 & 6721/DEL/2018
Assessment Years 2008-09 & 2009-10

Air Liquide Global E&C Solutions India Pvt. Ltd., A-24/10, Mohan Corporative Industrial Estate, Mathura Road, New Delhi.	v.	ACIT, Circle-4(1), New Delhi.
TAN/PAN: AAACL4255D		
(Appellant)		(Respondent)

Appellant by:	Shri Amit Gupta, Adv.		
Respondent by:	Shri Surendra Pal, CIT-D.R.		
Date of hearing:	10	03	2021
Date of pronouncement:	10	03	2021

ORDER

PER BENCH:

The aforesaid appeals have been filed by the assessee against the impugned common order dated 31.07.2018 passed by Commissioner of Income Tax (Appeals)-XLIV, New Delhi for the Assessment Years 2008-09 and 2009-10.

2. The ld. counsel for the assessee, vide its letter dated 9th 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.

3. Considering the aforesaid situation, the captioned appeals are consigned to records and treated as dismissed.

4. However, the aforesaid are subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment years are not ultimately resolved in terms of the aforestated Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such applications appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeals are consigned to records and, for statistical purposes, are treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 10th March, 2021.

Sd/-

[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

DATED: 10th March, 2021

PKK:

Sd/-

[AMIT SHUKLA]
JUDICIAL MEMBER