

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

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
and  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**(THROUGH VIDEO CONFERENCE)**

**ITA No.4551/Del./2018  
(ASSESSMENT YEAR : 2007-08)**

M/s. Maneesha Finlease Ltd., vs. DCIT, Circle 16 (1),  
(amalgamated company of New Delhi.  
M/s. Today Leasefin Pvt. Ltd.),  
153, Vasant Enclave, Rao Tula Ram Marg,  
New Delhi – 110 057.

**(PAN : AAACM4924G)**

**(APPELLANT)**

**(RESPONDENT)**

**ASSESSEE BY : Ms. Soumya Singh, Advocate  
REVENUE BY : Shri R.K. Gupta, Senior DR**

**Date of Hearing : 02.03.2021**

**Date of Order : 02.03.2021**

**ORDER**

**PER KULDIP SINGH, JUDICIAL MEMBER :**

Appellant, M/s. Maneesha Finlease Ltd. (hereinafter referred to as 'the assessee'), by filing the present appeal, sought to set aside the impugned order dated 02.04.2018 passed by the Commissioner of Income-tax (Appeals)-42, New Delhi qua the assessment year 2007-08.

2. Ld. Counsel for the assessee filed an application seeking withdrawal of the appeal on the ground that the 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” and has filed necessary Forms 1 & 2 with the Tax Department, which was accepted and processed vide Form 3 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeal is hereby dismissed with liberty to get it restored by the assessee in case dispute is not settled as per scheme. The Revenue has no objection with regard to the aforesaid caveat. Consequently, the present appeal is dismissed.

**Order pronounced in open court on this 2<sup>nd</sup> day of March, 2021 after the conclusion of the virtual hearing.**

**SD/-  
(R.K. PANDA)  
ACCOUNTANT MEMBER**

**SD/-  
(KULDIP SINGH)  
JUDICIAL MEMBER**

**Dated the 2<sup>ND</sup> day of March, 2021  
TS**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-42, New Delhi
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.