

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**I.T.A No.2586/Del/2017
(ASSESSMENT YEAR 2010-11)**

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| Sh. Sanjay Taneja Prop. M/s Taneja Paints & Hardware Stores, 198/1, Ramesh Market, East of Kailash, New Delhi. PAN-AAEPT 8805A | Vs. | Dy. CIT Central Circle-18, New Delhi. |
| (Appellant) | | (Respondent) |

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|-----------------------|----------------------------------|
| Appellant By | Sh. Puneet Matta, Adv. |
| Respondent by | Sh. Prakash Dubey, Sr. DR |
| Date of Hearing | 23.03.2021 |
| Date of Pronouncement | 23.03.2021 |

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 06.02.2017 passed by the Learned Commissioner of Income Tax (Appeals)-28, New Delhi {CIT(A)} for Assessment Year 2010-11.

2.0 The Ld. Authorized Representative (AR) submits that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under The Direct Tax Vivad se Vishwas Act, 2020. It has been stated that the necessary declaration in accordance with Section 4 of The Direct Tax Vivad se Vishwas Act, 2020 has been filed by the assessee.

3.0 Considering the aforesaid situation, the captioned appeal is consigned to the records and treated as dismissed.

4.0 However, the aforesaid is subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is 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 appeal and the Tribunal shall consider such application appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5.0 In view of the aforesaid, the appeal is consigned to the records and, for statistical purposes, is treated as dismissed

Above decision was announced on conclusion of Virtual Hearing on 23rd March, 2021.

Sd/-
(R.K.PANDA)
ACCOUNTANT MEMBER

Dated: 23/03/2021

PK/PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI