

**INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E": NEW DELHI ]**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
A N D  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA. No. 5180/Del/2014 [By Assessee]  
**AND** ITA. No. 5198/Del/2014 [By Department]  
(Assessment Year : 2009-10)

NTPC Limited, Core-7, SCOPE Complex, 7-Institutional Area, Lodi Road New Delhi – 110 003. <b>PAN: AAACN0255D</b>	Vs.	Addl. CIT,  Range: 13,  New Delhi.
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**A N D**

ITA. No. 2973/Del/2016 [By Assessee]  
**AND** ITA. No. 3195/Del/2016 [By Department]  
(Assessment Year : 2009-10)

ACIT,  Circle: 18 (2),  New Delhi.  (Appellants)	Vs.	NTPC Limited, Core-7, SCOPE Complex, 7-Institutional Area, Lodi Rd. New Delhi – 110 003. <b>PAN: AAACN0255D</b>  (Respondents)
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Assessee by :	Ms. Somiya Jain, C.A.;
Revenue by:	Ms. Pramita M. Biswas [CIT]-DR;
Date of Hearing	23/03/2021
Date of pronouncement	23/03/2021

**ORDER**

**PER BENCH:**

1. I.T. Appeal 3195 (Del) of 2016 for assessment year 2009-10 is filed by the ld. Assessing Officer and I.T. Appeal No. 5180 (Del) of 2014 is filed by the assessee NTPC for that year against the order of Commissioner of Income Tax (Appeals)-XVI, New Delhi,

dated 27.06.2014. I.T. Appeal No. 2973 (Del) of 2016 for assessment year 2009-10 is filed by assessee against the order of Commissioner of Income Tax (Appeals)-20, New Delhi, dated 31.03.2016 for the same year of penalty confirmed by the ld. CIT (Appeals). I.T. Appeal 5198 (Del) of 2014 is filed by the ld. Assessing Officer for assessment year 2009-10 against the order of Commissioner of Income Tax (Appeals)-XVI, New Delhi, dated 27.06.2014.

2. At the time of hearing the assessee submitted a letter dated 20<sup>th</sup> March, 2021 that in I.T. Appeal No. 5180 (Del) of 2014 and I.T. Appeal No. 5198 (Del) of 2014 assessee has already filed relevant petitions for settling the dispute under The Direct Taxes Vivaad Se Vishwas Act, 2020. The other two are penalty appeals by the Revenue and the assessee arising out of the same dispute involved in quantum appeals. Therefore, all these four appeals and specifically two filed by the assessee may be treated as withdrawn as Form No. 3 in both the quantum appeals of the assessee as well as the Revenue has been issued on 2<sup>nd</sup> February, 2021. He stated that the appeal of the Revenue may also be treated as withdrawn and dismissed.
3. The ld. [CIT]-DR with respect to the appeal of the Revenue objected that the same cannot be withdrawn by the assessee. With respect to the appeal of the assessee, she did not have any objection.
4. On careful consideration of the facts, we find that I.T. Appeal No. 5180 (Del) of 2014 and ITA. 5198 (Del) of 2014 are cross quantum appeals filed by the assessee and Revenue in which Form No. 3 has already been issued to the assessee under The Direct Taxes Vivaad Se Vishwas Act, 2020 on 2<sup>nd</sup> February, 2021. I.T. Appeal No. 2973 (Del) of 2016 and ITA. No. 3195 (Del) of 2016 are cross penalty appeals for assessment year 2009-10 arising out of the same quantum proceedings for assessment year 2009-10. In view of this as Form No 3 has already been issued to the assessee in quantum appeals of the assessee as

well as the appeals of the Revenue in quantum proceedings as well as penalty proceedings are treated as withdrawn and hence dismissed. We also grant a liberty to the parties that in case the impugned dispute involved in all these four appeals is not settled, ITAT may be approached for recall of this order.

Order pronounced in the open court on : 23/03/2021.

**Sd/-  
( KUL BHARAT )  
JUDICIAL MEMBER**

**Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

Dated : 23 /03/2021.

\*MEHTA\*

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1. Appellants;
2. Respondents;
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi

Date of dictation	23.03.2021
Date on which the typed draft is placed before the dictating member	23.03.2021
Date on which the typed draft is placed before the other member	23.03.2021
Date on which the approved draft comes to the Sr. PS/ PS	23.03.2021
Date on which the fair order is placed before the dictating member for pronouncement	23.03.2021
Date on which the fair order comes back to the Sr. PS/ PS	23.03.2021
Date on which the final order is uploaded on the website of ITAT	23.03.2021

date on which the file goes to the Bench Clerk	23.03.2021
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	