

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1181/DEL/2017 (A.Y 2012-13)

&

I.T.A. No. 1180/DEL/2017 (A.Y 2011-12)

(THROUGH VIDEO CONFERENCING)

Godwin Hospitality Pvt. Ltd. 38, 1 st Floor, Chetan Medical Complex, Chippi Tank, Meerut AADCG3456A (APPELLANT)	Vs	ACIT Central Circle, Bhainsali Ground Meerut (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Mukesh Thakur, Sr. DR

Date of Hearing	25.03.2021
Date of Pronouncement	25.03.2021

ORDER

PER SUCHITRA KAMBLE, JM

These two appeals are filed by the assessee against order dated 12/01/2017 & 26/12/2016 passed by CIT(A)- Kanpur for assessment year 2012-13 & 2011-12 respectively.

2. Before us, the Ld. Sr. DR appeared and submitted that the assessee has moved an application dated 15/03/2021 thereby stating that the assessee is interested to resolve the pending issue through Direct Tax “ Vivad se Vishwas Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 11.03.2021.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee 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 aforesaid Act, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider the same. The appeals of the assessee are dismissed.

4. In the result, appeals of the assessee are dismissed.

Order pronounced in the open court in presence of Ld. DR on this 25th Day of March, 2021.

**Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 25/03/2021
*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI