

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
BENCH 'D', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND SH. K. NARASIMHA CHARY, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No.2522/Del/2017  
Assessment Year : 2012-13

Manitowoc Crane Group Asia Pte. Ltd. C/o. Potain India, 72-76, Mundhwa Industrial Estate, Mundhwa, Pune-411036  PAN – AAFCM 0845 F	Vs .	ACIT (International Taxation), Circle – 2(2)(1), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Ms. Shubhangi Arora, A.R.
Revenue by	Dr. Prabhakant, CIT

Date of hearing:	25/03/2021
Date of Pronouncement:	25/03/2021

**ORDER**

**PER ANIL CHATURVEDI, AM :**

This appeal filed by the assessee is directed against the order of the Asstt. Commissioner of Income Tax, Circle-2(2)(1), International Taxation, New Delhi 143(3) r.w.s. 144C(13) of the Act pursuant to the direction of Dispute Resolution Panel (DRP) – 2, New Delhi order dated 07.12.2016 for Assessment Year 2012-13.

2. Before us, assessee has vide email dated 11<sup>th</sup> March, 2021 seeks withdrawal of appeal as it has opted for Vivad Se Vishwas (VSV) 2020 and has filed the declaration (Form-1) and undertaking (Form-2) Scheme and department had issued Form-3. The assessee therefore seeks to withdraw the appeal, to which the Revenue has no objection.

3. After considering the request made by the assessee, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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 such application appropriately as per law. With these directions, **appeal of the assessee is dismissed as withdrawn.**

4. **In the result, appeal of the assessee is dismissed.**

**Order pronounced in the open court on 25.03.2021, immediately after conclusion of the hearing of the matter in virtual mode.**

**Sd/-**

**(K. NARASIMHA CHARY)  
JUDICIAL MEMBER**

**Sd/-**

**(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

Date:- 25.03.2021  
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Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI