

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

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER
[Through Video Conferencing]**

ITA No.6104/Del./2017
Assessment Year: 2013-14

ACIT, Central Circle-26, New Delhi	Vs.	Shri Anil Gosain, E-176, Antriksh Apartment, Sector-14, Rohini, New Delhi
PAN :AAOPG2831R		
(Appellant)		(Respondent)

Appellant by	Shri Ashok Gautam, Sr.DR
Respondent by	Shri Prateek Jain, Adv.

Date of hearing	23.03.2021
Date of pronouncement	23.03.2021

ORDER

PER O.P. KANT, AM:

The present appeal by Revenue is directed against order dated 04.07.2017 passed by learned Commissioner of Income Tax (Appeals)-29, New Delhi, pertaining to assessment year 2013-14.

2. At the outset, learned counsel for the assessee has requested for withdrawal of the appeal as 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". He further submitted that the assessee has received Form No. 3 issued by the respective Principal Commissioner of Income

Tax, which is placed on record. He, therefore, seeks permission to treat the appeal as deemed to be withdrawn under the provisions of Direct Tax Vivad Se Vishwas Act, 2020.

3. We have heard learned Representative of both the parties through Video Conferencing and have perused Form No. 3 issued by Income-tax Department with reference to present appeal. For ready reference, Section 4(2) of the Direct Tax Vivad Se Vishwas Act (supra) reads as under:

“4. (1)

(2) Upon the filing the declaration, any appeal pending before the Income-tax Appellate Tribunal or Commissioner (Appeals), in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrears shall be deemed to have been withdrawn from the date on which certificate under sub-section (1) of section 5 is issued by the designated authority.”

4. In view of the above, as the Form No. 3 has been issued in the case of the assessee, the appeal of the Revenue is deemed to be withdrawn. Hence, the appeal of Revenue is dismissed as withdrawn.

Order pronounced in the open court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Dated: 23rd March, 2021.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi