

**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**

**ITA Nos.775 & 776/Del/2017  
Assessment Years : 2012-13**

**M/s Shri Educare Ltd.  
C-8, Commercial Complex,  
Safdarjung Development Area,  
New Delhi-110016  
PAN-AAMCS4925M**

**Vs. DCIT,  
Circle-23(1),  
C.R. Building,  
New Delhi-110002**

**(Appellant)**

**(Respondent)**

Appellant by : None  
Respondent by : Sh. Prakash Dubey, Sr. DR

Date of hearing : 22.03.2021  
Date of pronouncement : 22.03.2021

**ORDER**

**PER BENCH :**

ITA No.776/Del/2017 filed by the assessee is directed against the order dated 11.11.2016 of the learned CIT(A)-8, New Delhi, relating to Assessment Year 2012-13. ITA No.775/Del/2017 filed by the assessee is directed against the order dated 21.11.2016 of the learned CIT(A)-8, New Delhi, relating to Assessment Year 2012-13, confirming the penalty levied u/s 271(1)(c) of the Income Tax Act, 1961 (in short 'the Act'). For the sake of convenience, both appeals were heard together and are being disposed of by this consolidated order.

2. None appeared on behalf of the assessee at the time of Virtual hearing, before us. The learned counsel for the assessee, vide its letter dated 16.03.2021, has requested for withdrawal of the appeals filed by him and stated that 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. A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been filed.

3. Learned Senior DR has no objection.

4. In view of the above, we accept the request of the assessee for withdrawal of the appeals.

5. In the result, the appeals of the assessee are dismissed as withdrawn.

Above decision was pronounced in the open court on conclusion of Virtual Hearing on 22<sup>nd</sup> March, 2021.

**Sd/-**

**(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

**Sd/-**

**(R.K. PANDA)  
ACCOUNTANT MEMBER**

Delhi/Dated- 22.03.2021

*Shekhar*

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

By Order

Assistant Registrar,  
ITAT, Delhi