

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 5437/Del/2017
Assessment Year : 2014-15**

**LALIT KALA SINGH,
31, PATPARGANJ
INDUSTRIAL AREA,
NEW DELHI – 110 092
(PAN: ABBPS1935J)
(Appellant)**

**Vs. ACIT, CIRCLE 59(1),
NEW DELHI**

(Respondent)

Appellant by : None
Respondent by : Sh. M. Baranwal, Sr. DR.

Date of hearing : **25.03.2021**
Date of pronouncement : **25.03.2021**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2014-15 is directed against the order of learned CIT(A)-19, New Delhi.

2. None appeared on behalf of the assessee at the time of virtual hearing. The Ld. Authorized Signatory for the assessee, vide his letter dated NIL, has intimated the Tribunal 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 Act, 2020 (in short 'the Act') and requested for withdrawal of the said appeal.

3. Considering the aforesaid situation, the captioned appeal is consigned to records and treated as dismissed.

4. However, the aforesaid is 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 appellant (i.e., 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. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeal is consigned to record and, for statistical purposes, is treated as dismissed.

Above decision was pronounced on conclusion of Virtual Hearing on 25th March, 2021.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

SRB

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

Assistant Registrar

