

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'F': NEW DELHI)  
(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:-3547/Del/2017  
(Assessment Year: 2009-10)**

Rahul Kumar Goyal, 71, AnkitVihar, Pachenda Road, Muzaffarnagar	Vs .	The Income Tax Officer, Ward-2(2), Muzaffarnagar,
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>PAN No:AHDPG7354F</b>		

**Assessee By : None  
Revenue By : Smt. Sushma Singh, CIT DR**

**Per AnadeeNathMisshra, AM**

**(A)** This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals), Muzaffarnagar, ["Ld. CIT(A)", for short], dated 24.03.2017 for Assessment Year 2009-10. Grounds taken in this appeal of Assessee are as under:

1. *The Ld. CIT(A) has erred in confirming the order of the assessing officer by confirming the addition of Rs. 3,62,330/- as against returned income of Rs. 116720 and agricultural income of Rs. 150000 declared by the appellant.*
2. *The Ld. CIT(A) has erred in confirming the order of the AO for the initiation of proceedings u/s 148 and not disposing the same in the light of other relief allowed.*
3. *The Ld. CIT(A) has erred in confirming addition of Rs. 40,680 on account of negative cash on 12.09.2008 on account of not accepting the opening cash in hand of Rs. 50,000.*
4. *The learned CIT(A) has erred in confirming the addition of Rs. 171650 on account of purchase of land on 3.10.2008.*
5. *The Ld. CIT(A) has erred in confirming the agricultural income of Rs.*

*150000 declared by the appellant and assessed by the AO as income from other sources.*

*6. The order of the Ld. CIT(A) is against law and facts of the case."*

**(B)** At the time of hearing, we took notice of letter dated 20.03.2021 filed by Sri Anil Jain, Advocate. In this letter it has been intimated from the assessee's side that the appellant had already opted for Vivad Se Vishwas Scheme, 2020 ("VSVS", for short) and as such the appeal filed is withdrawn. In view of this, the learned Commissioner of Income Tax (Departmental Representative) ["Ld. CIT. (DR)", for short] submitted before us that this appeal may be treated as withdrawn and may be dismissed on account of the aforesaid VSVS. After due consideration and in view of the foregoing; we treat this appeal as withdrawn on account of the aforesaid VSVS. Accordingly, this appeal is dismissed.

**(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal, in accordance with law.**

**(C)** In the result, this appeal is dismissed.

**This order was already pronounced on 24<sup>th</sup> March, 2021 in Open Court, in the absence of any representative from assessee's side, but in the presence of CIT (DR); after conclusion of the hearing.**

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

Dated: 24/03/2021  
Sh

Sd/-  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Draft dictated	24.03.2021
Draft placed before author	24.03.2021
Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	.03.2021