

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

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

I.T.A. No. 1343/DEL/2016 (A.Y 2012-13)

GE Transportation Parts LLC C/o 6 th Floor, Building No.7A, Standard Chartered Building, DLF Cyber City, Phase-III Gurgaon AADCG1587G (APPELLANT)	Vs	DCIT (International Taxation) Circle-1(3) (1) Room No. 410, 4 th Floor,, E-2, Block, Pratyaksh Kar Bhawan, Civic Centre, New Delhi (RESPONDENT)
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I.T.A. No. 6477/DEL/2016 (A.Y 2013-14)

GE Engine Services LLC 6 th Floor, Building 7, Standard Chartered Building, DLF Cyber City, Phase-III Gurgaon AADCG1809R (APPELLANT)	Vs	ACIT (International Taxation) Circle-1(3) (1) 4 th Floor, E-2, Block, Pratyaksh Kar Bhawan, Civic Centre, New Delhi (RESPONDENT)
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Appellant by	Sh. Suchit Jolly, Adv
Respondent by	Ms. Ashna Paul, CIT, DR

Date of Hearing	30.03.2021
Date of Pronouncement	30.03.2021

ORDER

PER SUCHITRA KAMBLE, JM

These two appeals are filed by the assessee against the orders dated 30/09/2016 & 29/12/2016 passed by DRP-1 New Delhi for assessment year 2013-14 & 2012-13 respectively.

2. Before us, the Ld. AR submitted that the assessee has moved an application to resolve the pending issue through Direct Tax “Vivad se Vishwas Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 22.01.2021 in ITA No. 6477/Del/2016 and Form No. 3 dated 29.01.2021 in ITA No. 1343/DEL/2016

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeals of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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 these appeals and the Tribunal shall consider the same. The appeals of the assessee are dismissed as withdrawn.

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 In the result, both of the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court in presence of both the parties on this 30th day of March, 2021.

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 30/03/2021
*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI