

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 4645/Del/2019
Assessment Year : 2015-16**

**SAPNA MEHTA,
147, KALYAN VIHAR,
NEAR POLO ROAD,
NEW DELHI – 9
(PAN: AITPM2341M)
(Appellant)**

**Vs. ITO, WARD 46(3),
NEW DELHI**

(Respondent)

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

Date of hearing : **30.03.2021**
Date of pronouncement : **30.03.2021**

ORDER

PER G.S. PANNU, VP :

This appeal by the assessee for the assessment year 2015-16 is directed against the order of learned CIT(A)-12, New Delhi.

2. None appeared on behalf of the Assessee before us at the time of virtual hearing. The Ld. A.R. for the assessee, vide his email dated 20.03.2021, 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 30TH March, 2021.

Sd/-

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

(G.S. PANNU)
VICE PRESIDENT

SRB

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

Assistant Registrar

