

**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. 5852/Del/2019  
Assessment Year: 2014-15**

Ms Sapna Agarwal, Ganga Sanitary Store, Delhi Road, Moradabad, U.P. – 244001 (PAN: AGSPA3804C)	vs	Income Tax Officer, Ward 2(2), New Delhi.
(Appellant)		(Respondent)

**Appellant by: None  
Respondent by: Shri M. Barnwal, Sr. DR**

**Date of hearing : 31.03.2021**

**Date of pronouncement : 31.03.2021**

**ORDER**

**PER G.S. PANNU, VICE PRESIDENT**

This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (A), Moradabad dated 13.05.2019 and pertains to assessment year 2014-15.

2. The learned counsel for the assessee, vide letter dated 21.3.2021, 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 aforestated 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 announced on conclusion of Virtual Hearing on 31st March, 2021.

**Sd/-**

**(KUL BHARAT )  
JUDICIAL MEMBER**

**Sd/-**

**( G.S. PANNU )  
VICE PRESIDENT**

**'GS'**

Copy forwarded to: -

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

By Order

Assistant Registrar