

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

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCE)

**ITA No.1918/Del./2017
(ASSESSMENT YEAR : 2012-13)**

Wal – Mart Stores Inc., vs. DCIT, Circle 3 (1)(1),
C/o Shri Dinesh Mittal, International Taxation,
Orchind Centre, 4th Floor, New Delhi.
Golf Course Road, Sector 53,
Opposite Sun City,
Gurgaon – 122 002 (Haryana).

(PAN : AAACW6643A)

**ITA No.880/Del./2016
(ASSESSMENT YEAR : 2011-12)**

DCIT, Circle 3 (1)(1), vs. Wal – Mart Stores Inc.,
International Taxation, C/o Shri Dinesh Mittal,
New Delhi. Orchind Centre, 4th Floor,
Golf Course Road, Sector 53,
Opposite Sun City,
Gurgaon – 122 002 (Haryana).

(PAN : AAACW6643A)

(APPELLANT)

(RESPONDENT)

**ASSESSEE BY : Mrs. Shubhangi Arora, Advocate
REVENUE BY : Dr. Prabha Kant, CIT DR**

**Date of Hearing : 05.04.2021
Date of Order : 05.04.2021**

ORDER

PER BENCH :

Appellant, Wal – Mart Stores Inc. (hereinafter referred to as ‘the assessee’), by filing the present appeal, sought to set aside the impugned order dated 30.01.2017 passed by the Assessing Officer under section 143 (3) read with section 144C of the Income-tax Act, 1961 (for short ‘the Act’) qua the assessment year 2012-13.

2. Appellant, DCIT, International Taxation, Circle 3(1)(1), New Delhi (hereinafter referred to as ‘the Revenue’), by filing the present appeal, sought to set aside the impugned order dated 23.12.2015 passed by the Assessing Officer under section 143 (3) read with section 144C of the Income-tax Act, 1961 (for short ‘the Act’) qua the assessment year 2011-12.

3. Ld. Counsel for the assessee filed an application seeking adjournment of the case on the ground that the assessee has opted to settle the dispute relating to the tax arrears for the assessment years under consideration i.e. 2011-12 & 2012-13 under the “Vivad Se Vishwas Scheme, 2020” and has filed necessary Forms 1 & 2 with the Tax Department.

4. Keeping in view the aforesaid facts, present appeals are hereby dismissed with liberty to get it restored by the assessee in case dispute is not settled as per scheme. The Revenue has no objection with regard to the aforesaid caveat. Consequently, the present appeals are dismissed.

Order pronounced in open court on this 5th day of April, 2021 after the conclusion of the virtual hearing.

Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

sd/-

**(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 5th day of April, 2021
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Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.DRP
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**