

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

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

**ITA No. 1863/Del/2017  
Assessment Year : 2012-13**

**AIR LIQUIDE  
ENGINEERING INDIA  
PVT. LTD.,  
(NOW MERGED WITH  
LURGI INDIA  
INTERNATIONAL  
SERVICES PRIVATE  
LIMITED),  
A-24/10, MOHAN  
COOPERATIVE  
INDUSTRIAL ESTATE,  
MATHURA ROAD,  
NEW DELHI – 44  
(PAN: AABCL2352C)  
(Appellant)**

**Vs. ACIT, CIRCLE 15(2),  
NEW DELHI**

**(Respondent)**

Appellant by : None  
Respondent by : Sh. R.K. Gupta, Sr. DR.

Date of hearing : **15.04.2021**  
Date of pronouncement : **15.04.2021**

**ORDER**

**PER G.S. PANNU, VP :**

This appeal by the assessee for the assessment year 2012-13 is directed against the order of learned Assessing Officer/ACIT, Circle 15(2), New Delhi.

2. None appeared on behalf of the Assessee before us at the time of virtual hearing. However, the Assessee's A.R. vide email dated 04.04.2021, 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 15<sup>th</sup> April, 2021.

Sd/-

**(KUL BHARAT)**  
**JUDICIAL MEMBER**

Sd/-

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

SRB

Copy forwarded to: -

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

Assistant Registrar