

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

**BEFORE,
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**I.T.A No.7549/Del/2018
(ASSESSMENT YEAR 2010-11)**

Devki Devi Foundation 2, Press Enclave Road, Saket, Delhi-110 017 PAN-AAATD 5283G (Appellant)	Vs.	Asst. Director of Income Tax (Exemptions) Inv. Circle-1, New Delhi (Respondent)
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Appellant By	Ms. Priya Jain, CA
Respondent by	Ms. Nidhi Srivastava, CIT-DR
Date of Hearing	20.04.2021
Date of Pronouncement	20.04.2021

ORDER

PER PRASHANT MAHARISHI, AM:

This appeal is preferred by the assessee against order dated 04.09.2018 passed by the Learned Commissioner of Income Tax (Appeals)-40, Delhi {CIT(A)} for Assessment Year 2010-11.

2.0 The Ld. Authorized Representative (AR) submits that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under The Direct Tax Vivad se Vishwas Act, 2020. It has been stated that the necessary declaration in accordance with Section 4 of The Direct Tax Vivad se Vishwas Act, 2020 has been filed by the assessee.

3.0 Considering the aforesaid situation, the captioned appeal is consigned to the records and treated as dismissed.

4.0 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.

5.0 In view of the aforesaid, the appeal is consigned to the records and, for statistical purposes, is treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing on 20th April, 2021.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 20/04/2021

PK/Ps

Copy forwarded to:

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

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI