

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCE)

**ITA No.2945/Del./2017
(ASSESSMENT YEAR : 2012-13)**

M/s. BSM Developers Pvt. Ltd.,
C/o Mr. Bhupinder Singh,
Bamyan Boutique Hotel,
6A, Ring Road, Lajpat Nagar-IV,
New Delhi – 110 024.

vs. DCIT,
Circle 5 (1),
New Delhi.

(PAN : AACCB3689F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Satpal Gulati, CIT DR

Date of Hearing : 23.06.2021

Date of Order : 23.06.2021

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant, M/s. BSM Developers Pvt. Ltd. (hereinafter referred to as 'the assessee'), by filing the present appeal, sought to set aside the impugned order dated 09.02.2017 passed by Ld. CIT(A)-35, New Delhi qua the assessment year 2012-13.

2. None present on behalf of the assessee. However, an application has been filed by the assessee stating 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 Scheme, 2020” and has filed necessary Forms 1 & 2 with the Tax Department, which was accepted and processed vide Form 3 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeal is 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 appeal is dismissed.

Order pronounced in open court on this 23rd day of June, 2021 after the conclusion of the virtual hearing.

**SD/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER**

**SD/-
(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 23rd day of June, 2021
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-35, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**