

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

**BEFORE,
SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.2584/Del/2018
(ASSESSMENT YEAR 2013-14)**

**ITA No.2585/Del/2018
(ASSESSMENT YEAR 2014-15)**

Addl. CIT, Special Range-4, New Delhi	Vs.	M/s G4S Cash Solutions (India) Pvt. Ltd., C-16, Community Centre, Behind Janak Cinema, Janakpuri, New Delhi-110 058 PAN –AACG6369F
(Appellant)		(Respondent)

Appellant By	Sh. Apoorva Bhardwaj, Sr. DR
Respondent by	Sh. Anaya Kapoor, Adv.
Date of Hearing	06.07.2021
Date of Pronouncement	06.07.2021

ORDER

PER ANIL CHATURVEDI, AM:

Both the appeals have been preferred by the Department against the common order dated 22.01.2018 passed by the

Learned Commissioner of Income Tax (Appeals)-35, New Delhi {CIT(A)} for Assessment Years 2013-14 & 2014-15.

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 years 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. The Ld. AR has prayed for withdrawal of the appeals.

3.0 Considering the aforesaid situation, the captioned appeals are 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 years are 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 appeals and the Tribunal shall consider such applications 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 appeals are consigned to the records and, for statistical purposes, are treated as dismissed.

Above decision was announced on conclusion of Virtual Hearing on 6th July, 2021.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 06/07/2021

PK/PS

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

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI