

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

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

**I.T.A No.2977/Del/2018  
(ASSESSMENT YEAR 2014-15)**

Shri Jai Bhagwan Garg, BM-48, West Shalimar Bagh, New Delhi-110 088  PAN-AAWPG 2345L <b>(Appellant)</b>	Vs.	Dy.CIT, Central Circle, Karnal  <b>(Respondent)</b>
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Appellant By	<b>None (withdrawal application)</b>
Respondent by	<b>Ms. Anima, Sr. DR</b>
Date of Hearing	<b>14.07.2021</b>
Date of Pronouncement	<b>14.07.2021</b>

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JM:**

This appeal is preferred by the assessee against order dated 26.02.2018 passed by the Learned Commissioner of Income Tax (Appeals)-3, Gurgaon {CIT(A)} for Assessment Year 2014-15.

2.0 As per the application submitted on behalf of the assessee, 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. The assessee has prayed for withdrawal of the appeal. It has been submitted that Form-III has been received.

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 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.

5.0 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 14<sup>th</sup> July, 2021

Sd/-  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Dated: 14/07/2021

*PK/Ps*

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

ASSISTANT REGISTRAR  
ITAT DEHRADUN