

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

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

**ITA No. 1856/Del/2020
Assessment Year : 2015-16**

**ACIT, CIRCLE 40(1),
NEW DELHI**

(Appellant)

**Vs. ELKAY OVERSEAS INDIA,
C-2/54, 5TH FLOOR,
RAJASTHALI APARTMENTS,
PITAMPURA,
DELHI – 110 034
(PAN: AAAFE2120P)
(Respondent)**

Appellant by : None
Respondent by : Sh. M. Baranwal, Sr. DR.

Date of hearing : **16.07.2021**
Date of pronouncement : **16.07.2021**

ORDER

PER G.S. PANNU, VP :

This appeal by the Revenue for the assessment year 2015-16 is directed against the order of learned CIT(A)-14, 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 letter dated 24.06.2021 has requested for dismissal of the appeal filed by the Revenue and stated 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 the Ld. PCIT-15, Delhi has now issued an order in Form 5 for full and final settlement of tax arrears under section 5(2) read with Section

6 of the Direct Tax Vivad Se Vishwas Act, 2020, a copy thereof has been filed.

3. Learned Senior DR has no objection.

4. In view of the above, we accept the request of the assessee's A.R. for dismissal of the Revenue's appeal.

5. In the result, the appeal filed by the Revenue is dismissed having become infructuous.

Above decision was pronounced at the conclusion of Virtual Hearing on 16th July, 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