

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' NEW DLEHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.497/Del/2018
Assessment Year: 2010-11**

ACIT, Circle 4(2),
New Delhi.

vs.

Bharti Hexacom Ltd.,
Bharti Crescent 1,
Nelson Mandela Road,
Vasant Kunj, Phase-II
New Delhi.

PAN : AAACH1766P
(Appellant)

(Respondent)

Appellant by : Sh. Satpal Gulati, CIT/DR
Respondent by: None

Date of hearing: 28/07/2021
Date of order : 28/07/2021

ORDER

PER K. NARASIMHA CHARY, J.M.

This appeal by the Revenue for the assessment year 2010-11 is directed against the order of Ld. Commissioner of Income-tax (Appeals)-II, New Delhi dated 01.09.2017.

2. None is present on behalf of the assessee. However, the assessee vide application dated 21.07.2021 has requested that the present appeal of Revenue should be treated as withdrawn, as the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under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". A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been filed.

3. Learned DR, on the other hand, submits that the standing instructions are that it is only if the assessee makes payment subsequent to the processing of the case under Vivad Se Vishwas Scheme,2020, the Revenue will seek withdrawal of the case. In view of this, we make it clear that in case any objection arises in assessee making payment subsequent to processing of case under Vivad Se Vishwas Scheme,2020, the Revenue shall be at liberty to approach the Court.

4. In view of the above, we accept the request of the assessee for withdrawal of the appeal.

5. In the result, the appeal of the Revenue is dismissed as withdrawn.

Above decision was announced in the open court on conclusion of Virtual hearing on 28th July, 2021.

Sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 28/07/2021
'aks'