

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

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCE)

**ITA No.5217/Del./2018
(ASSESSMENT YEAR : 2009-10)**

ITO, Ward 8 (3),
New Delhi.

vs. M/s. Espire Enterprises and Exim
Pvt. Ltd.,
(formerly known as Maxium Exim Pvt. Ltd.,)
A – 43, Allahabad Bank Staff,
CGHS Chilla Regulator, Mayur Vihar Phase-III,
New Delhi – 110 096.

(PAN : AAFCM5483M)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Divyansh Jain, AR
REVENUE BY : Ms. Nidhi Srivastava, CIT DR

Date of Hearing : 26.07.2021

Date of Order : 26.07.2021

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant, ITO, Ward 8 (3), New Delhi (hereinafter referred to as 'the Revenue'), by filing the present appeal, sought to set aside the impugned order dated 23.05.2018 passed by Ld. Commissioner of Income-tax (Appeals)-3, New Delhi qua the assessment year 2009-10.

2. Ld. Counsel for the assessee filed an application 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. A copy of Form 3 is also placed on record.

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 26th day of July, 2021 after the conclusion of the virtual hearing.

**Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

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

**Dated the 26TH day of July, 2021
TS**

Copy forwarded to:

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

**AR, ITAT
NEW DELHI.**