

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
BENCH 'I-1', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND SH. K. NARASIMHA CHARY, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA Nos. 8250 & 8251/Del/2018  
(Assessment Years : 2014-15 & 2006-07)

Carrier Airconditioning and Refrigeration Ltd., Kherki Daula, PO-Narsingpur, Gurgaon-122 001  PAN : AAACC 8414 B	Vs.	DCIT Circle – 7, Gurgaon
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Shri Nageswar Rao, Adv. Ms. Sherry Goyal, Adv.
Revenue by	Shri Surender Pal, CIT-D.R.

Date of hearing:	04.08.2021
Date of Pronouncement:	04.08.2021

**ORDER**

**PER BENCH :**

Both the appeals filed by the assessee are directed against the order dated 30.10.2017 of the Deputy Commissioner of Income Tax, New Delhi and dated 26.06.2009 of the Additional Director of Income Tax, New Delhi relating to Assessment Years 2014-15 & 2006-07.

2. Before us, Learned AR submitted that assessee has moved an application wherein the assessee has stated that it has opted for Vivad Se Vishwas (VSV) 2020 and has filed the declaration

(Form-1) and undertaking (Form-2) Scheme and Designated Authority has also issued certificate in Form-3 but due to certain mistakes in it, assessee has sought for rectification. He therefore submitted that in such a situation the matter be decided accordingly.

3. Learned DR did not controvert the submissions made by Learned AR.

4. We have heard both the parties. After considering the submissions of Learned AR that the assessee had opted for Vivad Se Vishwas Scheme and Form – 3 was also issued to it, we dismiss the appeals of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment years are not ultimately resolved in terms of the aforesaid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 assessee shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such application appropriately as per law. With these directions **the appeals of the assessee are dismissed as withdrawn.**

5. **In the result, both the appeals of the assessee are dismissed.**

**Order pronounced in the open court on 04.08.2021, immediately after conclusion of the hearing of the matter in virtual mode.**

Sd/-

**(K. NARASIMHA CHARY)  
JUDICIAL MEMBER**

Sd/-

**(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI