

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
BENCH 'B', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND SH. KUL BHARAT, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No. 7002/Del/2018
(Assessment Year : 2010-11)

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| ITO Ward – 8(2), New Delhi PAN : AABCE 2810 J (APPELLANT) | Vs. | Emperor Infratech P. Ltd. E-18, 2 nd Floor, Model Town-II, New Delhi-110009 (RESPONDENT) |
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| Assessee by | Shri Divyansh Jain, Adv. |
| Revenue by | Ms. Nidhi Srivastava, CIT-D.R. |

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|------------------------|------------|
| Date of hearing: | 01.09.2021 |
| Date of Pronouncement: | 01.09.2021 |

ORDER

PER KUL BHARAT, JM:

This appeal filed by the Revenue is directed against the order dated 27.08.2018 of the Commissioner of Income Tax (Appeals)-3, Delhi relating to Assessment Year 2010-11.

2. Before us, assessee has moved an application dated 10th April 2021 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 department had issued

Form-3. The assessee, therefore, seeks to withdraw the appeal to which Revenue has no objection.

3. After considering the request made by the assessee, we dismiss the appeal of Revenue as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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 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. With these directions **the appeal of the Revenue is dismissed as withdrawn.**

4. **In the result, appeal of the Revenue is dismissed.**

Order pronounced in the open court on 01.09.2021, immediately after conclusion of the hearing of the matter in virtual mode.

Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Date:- 01.09.2021

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Copy forwarded to:

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

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT NEW DELHI