

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'SMC': NEW DELHI)
(THROUGH VIDEO CONFERENCING)**

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3179/Del/2019
(Assessment Year: 2010-11)**

Smt. Parvesh Rani, H. No. 418, Ward No. 15, Near Mohinder Gas Agency, Kaithal Road, Assandh, Distt. Karnal.	Vs.	Income Tax Officer, Ward-3, Karnal.
APPELLANT		RESPONDENT
PAN No: DGOPR9395L		

Assessee By : Shri Pulkit Advani, Advocate
Shri Tarun Kumar, Advocate
Revenue By : None

Per Anadee Nath Misshra, AM

(A) This appeal by Assessee is filed against the order of Commissioner of Income Tax (Appeal)-, Karnal, dated 05.02.2019 for Assessment Year 2010-11. Grounds taken in this appeal of Assessee are as under:

"1. That having regard to the facts and circumstances of the case, assumption of jurisdiction in reopening the impugned assessment and passing the impugned order u/s 144/147, is bad in law and against the facts and circumstances of the case and more so when statutory condition as stipulated

u/s 147 to 151 have not been complied with.

2. That in any case and in any view of the matter, assumption of jurisdiction in reopening the assessment u/s 147, is bad in law and against the facts and circumstances of the case.

3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the addition of Rs.9,00,000/- out of total addition of Rs.48,00,000/- made by Ld. AO on account of cash deposits in the bank account and that too by recording incorrect facts and findings and without providing opportunity of cross examination and in violation of principles of natural justice.

4. That in any case and in view of the matter, action of Ld. CIT(A) in sustaining the addition of Rs.9,00,000/- (out of Rs.48,00,000/-) on account of cash deposits, is bad in law and against the facts and circumstances of the case.

5. That the appellant craves for leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above grounds are without prejudice to each other."

(B) At the time of hearing, the learned Counsel for the Assessee informed us that the assessee has opted for Vivad Se Vishwas Scheme, 2020 ("VSVS", for short) and that Form-3 has already been issued. He drew our attention to E-mailed letter dated 26.08.2021 from assessee's side sent to Income Tax Appellate Tribunal ("ITAT", for short) giving intimation of the same. He also drew our attention to Form- 3 dated 20/10/2020 issued by Designated Authority under VSVS, copy whereof was also e-mailed from the assessee's side alongwith the aforesaid letter dated 26/08/2021. In view of this, the learned Counsel submitted before us that this appeal may be considered as withdrawn and may be dismissed on account of the aforesaid VSVS. After due consideration, we are of the opinion that this appeal has become infructuous on account of aforesaid VSVS and this appeal is treated as withdrawn on account of the aforesaid VSVS. In view of the

foregoing, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal, in accordance with law.

(C) In the result, this appeal is dismissed.

This order was orally pronounced on 09th September, 2021 in Open Court, in the presence of Ld. Counsel of the Assessee, after conclusion of the hearing. Now this order in writing is signed today on 10/09/2021.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Dated: 10/09/2021

(Pooja)

Copy forwarded to:

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

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	