

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "G": NEW DELHI]**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA. No. 4874/Del/2016
AND ITA. No. 985/Del/2017
(Assessment Year : 2012-13)

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| Smt. Snigdha Saluja, C-143, Greater Kailash, Part-I, New Delhi – 110 048. PAN: ABAPS1248P | Vs. | Income Tax Officer, Ward : 30 (4), New Delhi. |
| (Appellant) | | (Respondent) |

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| Assessee by : | Ms. Kriti Bindal, C. A.; |
| Department by : | Shri H. K. Chaudhary [CIT]-D.R.; |
| Date of Hearing | 16/09/2021 |
| Date of pronouncement | 16/09/2021 |

ORDER

PER PRASHANT MAHARISHI, A. M.

1. These are the two appeals filed by same assessee for same assessment year i.e. assessment year 2012-13. I.T. Appeal No. 4874/Del/2016 is filed against order passed by Pr. CIT, under Section 263 of the Income Tax Act, 1961 (the Act) for assessment year 2012-13 wherein the Id. Pr. CIT has denied deduction under Section 10B of the Act by order dated 5.07.2016. Second appeal in ITA. No. 985/Del/2017 is also for the same year wherein Pr. CIT also levied penalty under Section 271(1)(c) of the Act dated 23.12.2016 on denial of deduction under Section 10B of the Act.
2. At the time of hearing the assessee submitted that she has opted to settle the dispute involved in the impugned appeal under The Direct Tax Vivad Se Vishwas Scheme, 2020 and has already filed Form Nos. 1 and 2 under the Scheme. Therefore, the appeals of the assessee may be allowed to be withdrawn.
3. The Id. DR also agreed with the above contentions.

4. On careful consideration of the fact it is found that in these appeals Form No. 3 has been issued to the assessee by the Department on 31st December, 2020 under The Direct Tax Vivad Se Vishwas Act, 2020. Therefore, the appeals of the assessee are allowed to be withdrawn and hence dismissed.
5. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open court on : 16/09/2021.

Sd/- (SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/- (PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated : 16/09/2021

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

ASSISTANT REGISTRAR
ITAT, New Delhi

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| Date of dictation | 16.09.2021 |
| Date on which the typed draft is placed before the dictating member | 16.09.2021 |
| Date on which the typed draft is placed before the other member | 16.09.2021 |
| Date on which the approved draft comes to the Sr. PS/ PS | 16.09.2021 |
| Date on which the fair order is placed before the dictating member for pronouncement | 16.09.2021 |
| Date on which the fair order comes back to the Sr. PS/ PS | 16.09.2021 |
| Date on which the final order is uploaded on the website of ITAT | 16.09.2021 |
| date on which the file goes to the Bench Clerk | 16.09.2021 |
| 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 | |