

**INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E": NEW DELHI ]**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA. No. 3231/Del/2018  
(Assessment Year : 2013-14)

M/s. OCP Music Pvt. Ltd., C/o. M/s. S. B. G. & Co., Chartered Accountants; 9 – Atta-ur-rehman Lane, Civil Lines, Delhi – 110 054. <b>PAN: AAACO9800D</b>	Vs.	DCIT, Circle : 19 (1), New Delhi.
(Appellant)		(Respondent)

Assessee by :	Shri Amrik Singh, A. R.;
Department by :	Shri Gaurav Pundir, Sr. D. R.;
Date of Hearing :	22/09/2021
Date of pronouncement :	22/09/2021

**ORDER**

**PER PRASHANT MAHARISHI, A. M.**

1. This appeal is filed by the assessee against the order passed by the Id. Commissioner of Income Tax (Appeals)-38, New Delhi, for assessment year 2013-14.
2. At the time of hearing the assessee submitted that he 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 Therefore, the appeal of the assessee may be allowed to be withdrawn.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 Form No. 3 has been issued to the assessee by the Department on 09<sup>th</sup> of February, 2021 under

The Direct Tax Vivad Se Vishwas Act, 2020. Therefore, the appeal of the assessee is allowed as withdrawn and hence dismissed.

5. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on : 22/09/2021.

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

**Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

Dated : 22/09/2021.

\*MEHTA\*

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

ASSISTANT REGISTRAR  
ITAT, New Delhi

Date of dictation	22.09.2021
Date on which the typed draft is placed before the dictating member	22.09.2021
Date on which the typed draft is placed before the other member	22.09.2021
Date on which the approved draft comes to the Sr. PS/ PS	22.09.2021
Date on which the fair order is placed before the dictating member for pronouncement	22.09.2021
Date on which the fair order comes back to the Sr. PS/ PS	22.09.2021
Date on which the final order is uploaded on the website of ITAT	22.09.2021
date on which the file goes to the Bench Clerk	22.09.2021
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	

