

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

**Before Ms. Suchitra Kamble, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 112/Del/2018 : Asstt. Year : 2013-14**

DCIT, Circle-4(1), Chennai.	Vs	M/s Mahle IPL Ltd., A-4, Industrial Estate, Maraimalai Nagar, Kanchipuram-603209
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AABCI7893P</b>		

**Assessee by : Sh. Aditya Chhajed, Adv.  
Revenue by : Ms. Shashi Kajle, Sr. DR**

<b>Date of Hearing: 07.10.2021</b>	<b>Date of Pronouncement: 07.10.2021</b>
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**ORDER**

**Per Suchitra Kamble, Judicial Member:**

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-8, Chennai dated 30.10.2017.

2. At the outset, it was brought to the notice of bench by the Id. AR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Act 2020" and has already submitted Form 1 & 2 and Form 3 have been issued by the designated authority.

3. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the revenue is being dismissed as infructuous.

4. In the result, the appeal of the revenue is dismissed.

Order Pronounced in the Open Court on 07/10/2021.

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

Sd/-

**(Suchitra Kamble)**  
**Judicial Member**

**Dated: 07/10/2021**

**\*Subodh Kumar, Sr. PS\***

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

**ASSISTANT REGISTRAR**