

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI
[THROUGH VIDEO CONFERENCING]

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA.Nos.4351 & 4352/Del./2019
Assessment Years 2009-10 & 2010-11

M/s. Vatsala Impex Private Limited, 150, Behra Enclae, Pachim Vihar, New Delhi – 110 087. PAN AACCV6079K	vs.	The Income Tax Officer, Ward – 26 (2), C.R. Building, New Delhi. PIN – 110 002.
(Appellant)		(Respondent)

For Assessee :	Shri Santosh Pathak, C.A.
For Revenue :	Sh. R.K. Gupta, Sr. DR

Date of Hearing :	13.10.2021
Date of Pronouncement :	13.10.2021

ORDER

ITA.No.4351/Del./2019 filed by the Assessee is directed against the order dated 08.03.2019 of the Ld. CIT(A)-16, New Delhi, relating to the A.Y. 2009-2010. ITA.No.4352/Del./2019 filed by the assessee is directed against the order dated 25.03.2019 of the Ld. CIT(A)-28, New Delhi, relating to the A.Y. 2010-11. For the sake of convenience, these appeals were heard together and are being disposed of by this common order.

3. Learned Counsel for the Assessee filed an application seeking for withdrawal of the appeals on the ground that assessee has opted for settlement of the dispute under VIVAD SE VISHWAS SCHEME, 2020 and the Designated Authority has issued Form No.3 for both the years. The assessee-company has filed Form No.4 on 09.04.2021 in response to Form No.3. Since there was a refund due to the assessee for both the assessment years, the assessee is not required to pay any tax and Form No.5 is awaited. He accordingly submitted that the appeals filed by the assessee may be treated as withdrawn with a liberty to the assessee to move an application for restoration of the appeals, in case the issue is not ultimately settled under VIVAD SE VISHWAS SCHEME, 2020.

4. I have heard both the sides. Since the assessee has opted to settle the dispute under VIVAD SE VISHWAS SCHEME, 2020 and has filed Form Numbers 3 and 4, therefore, the request of the assessee seeking withdrawal of the appeals is allowed. However, the assessee is at liberty to

move appropriate application for restoration of the appeals,
in case the issue is not ultimately settled under VIVAD SE
VISHWAS SCHEME, 2020.

5. In the result, both the appeals filed by the
Assessee are dismissed.

Order pronounced in the open Court at the time
of hearing itself i.e., on 13.10.2021.

Sd/
(R.K. PANDA)
ACCOUNTANT MEMBER

Delhi, Dated 13th October, 2021

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.