

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**Before Sh. A. D. Jain, Vice President**

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

**ITA No. 1224/Del/2018 : Asstt. Year : 2014-15**

Kapil Jain, C/o RRA TaxIndia, D-28, South Extension, Part-I, New Delhi-110049	Vs	DCIT, Circle-1, Ghaziabad
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. ADHPJ2092F</b>		

**Assessee by : Sh. Shrey Jain, Adv.**

**Revenue by : Sh. Umesh Takyar, Sr. DR**

**Date of Hearing: 26.10.2021**

**Date of Pronouncement: 26.10.2021**

**ORDER**

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

The present appeal has been filed by the assessee against the order of the Id. CIT(A), Ghaziabad dated 03.11.2017.

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 assessee is being dismissed as infructuous.

4. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 26/10/2021.

Sd/-

**(A. D. Jain)**  
**Vice President**

**Dated: 26/10/2021**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

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

**ASSISTANT REGISTRAR**