

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI R. K. PANDA ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

**I.T.A. No. 3311/DEL/2015 (A.Y 2010-11)**

**(THROUGH VIDEO CONFERENCING)**

DCIT Circle-10(1) New Delhi <b>(APPELLANT)</b>	Vs	Gates India Pvt. Ltd. V-434, Defence Colony New Delhi AAACA8125F <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Ms. Saloni Sheetal, CA</b>
<b>Respondent by</b>	<b>Sh. Om Prakash, Sr. DR</b>

<b>Date of Hearing</b>	<b>27.10.2021</b>
<b>Date of Pronouncement</b>	<b>27.10.2021</b>

**ORDER**

**PER R. K. PANDA, AM**

This appeal is filed by the Revenue against the order dated 11/03/2015 passed by CIT(A)-IV, New Delhi for assessment year 2010-11.

2. Before us, the Ld. AR submitted that the assessee has moved an application to resolve the pending issue through Direct Tax “Vivad se Vishwash Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and Form No. 3 is also received.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of Revenue subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Act, the assessee shall be at liberty

to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider the same. The appeal of the Revenue is dismissed.

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

**Order pronounced in the Open Court on this 27<sup>th</sup> Day of October,, 2021  
in presence of both the parties.**

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

**Sd/-  
(R. K. PANDA)  
ACCOUNTANT MEMBER**

Dated : 27/10/2021

*R. Naheed \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI