

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "C" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA No.6281/Del/2018
[Assessment Year : 2012-13] &**

**ITA No.6281/Del/2018
[Assessment Year : 2013-14]**

ACIT Circle-18(1) Room No. 225B, C. R. Building, I. P. Estate, New Delhi	vs	Groupon India P. Ltd. (Now known as Nearbuy India P. Ltd.) 22 LSC, Pushp Vihar, Saket, New Delhi AABCF5352Q
APPELLANT		RESPONDENT
Appellant by	Shri Parth, Advocate	
Respondent by	Sh. T. Kipgen, CIT(DR)	
Date of Hearing	20.12.2021	
Date of Pronouncement	20 .12.2021	

ORDER

PER C. N. PRASAD, JM :

These two appeals are filed by the Revenue against order dated 5/1/22017 passed by CIT(A)-35, New Delhi for assessment year 2012-13 & 2013-14 respectively.

2. Before us, the Ld. AR submitted that the assessee has moved an application to resolve the pending issue through Direct Tax “Vivad se Vishwas Scheme” (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 11/01/2021.

3. The letter dated 20th December, 2021 furnished by the Ld. Counsel for the assessee read as under:-

“Honorable Members,

This letter is in reference to the above-mentioned subject.

The captioned appeals are fixed for hearing today i.e., December 20, 2021 before Bench ‘C’ of the Hon’ble Tribunal.

The Respondent respectfully submits that in relation to the captioned Assessment Years, the Respondent had made a declaration in terms of Section 3 and Section 4 of the Direct Tax Vivad se Vishwas Act, 2020. Copy of Form-1 in relation to both the AYs is attached here and marked as Annexure A. Consequent to filing of said declaration, the Designated Authority after considering the relevant factors had determined the amount payable by the Respondent to be NIL and issued the requisite certificate in Form-3 on 11.01.2021, which are annexed herewith and marked Annexure B. Pursuant to the same, the Respondent has filed the intimation of payment in terms of Rule 5 of Direct Tax Vivad se Vishwas Rules, 2020, which are annexed herewith and marked Annexure C.”

It is evident from the above letter that the assessee has opted under “Vivad se Vishwas Scheme” to settle the disputes. We notice from the said letter that the assessee has filed intimation of payment in terms of Rule 5 of direct tax “Vivad se Vishwas Scheme” Rules 2020 also. Since, the assessee has already made the payment, no purpose would serve in keeping these appeals pending.

4. In view of the aforesaid facts, we dismiss the appeals of Revenue as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment years is not ultimately resolved in terms of the aforesaid Act, the Revenue shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider the same with these observations.. The appeals of the Revenue are dismissed as withdrawn.

4. In the result, the appeals of the Revenue are dismissed.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 20th December, 2021.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
20/12/2021

R. N

Sd/-

(C. N. PRASAD)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI