

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.7467/Del/2018
(ASSESSMENT YEAR 2014-15)**

Sharanam Corporate Housing Pvt. Ltd. DSC-319, DLF South Court, Saket, New Delhi-110 017. PAN-AAOCS 8093A (Appellant)	Vs.	Dy. CIT, Circle-23(1), New Delhi. (Respondent)
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Appellant By	Sh. Pratap Gupta, CA
Respondent by	Sh. Umesh Takyar, Sr. DR

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)-28, New Delhi, [Ld. CIT(A)", for short], dated 25.09.2018 for Assessment Year 2014-15. Grounds taken in this appeal of Assessee are as under:

"1. That ld. CIT(A) without appreciating the correct facts of the case is not justified in law and facts and circumstances of the case in not admitting the additional evidence filed under rule 46A during the course of appellate proceedings which was very vital evidence to decide the appeal on the merits of the case.

2. That ld. CIT(A) without appreciating the correct facts of the case and considering the documents filed during the course of appellate proceedings is not justified in law and facts and circumstances of the case in confirming the addition of Rs.50,00,000/- made by ld. assessing officer under section 68 of the I.T. Act only on the basis of finding given in the assessment order.

3. Appellant has every right to make, add, delete modify or alter any grounds of appeal at the time of hearing.”

(B) At the time of hearing, the Learned Authorized Representative (“Ld. AR”, for short) for the assessee informed us that the assessee has opted to settle the aforementioned appeal under Vivad se Vishwas ACT, 2020 (“VSVS”, for short) and that the Designated Authority has already issued Form-3 under VSVS forms. Copy of Form-3 issued by designated authority under VSVS was also enclosed with the aforesaid letter. Learned Senior Departmental Representative for revenue submitted before us that this appeal may be treated as withdrawn and may be dismissed on account of the aforesaid VSVS. After due consideration, and in view of the foregoing, we are of the opinion that this appeal has become infructuous on account of aforesaid VSVS, and this appeal may be treated as withdrawn on account of the aforesaid VSVS.

Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal in accordance with law.

(C) In the result, this appeal is dismissed as withdrawn.

(D) This order was already pronounced orally on 06.01.2022 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. This written order is now signed today on 06.01.2022.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Dated 06.01.2022

PK

Copy forwarded to:

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

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI