

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

**BEFORE SHRI R. K. PANDA ACCOUNTANT MEMBER  
AND  
SHRI N. K. CHOUDHARY, JUDICIAL MEMBER**

**I.T.A. No. 2477/DEL/2017 (A.Y 2012-13)  
(THROUGH VIDEO CONFERENCING)**

|   |    |   |
|---|----|---|
| CBS Steel (P) Ltd.<br>(Now JSD Steel (P) Ltd.) M/s S.<br>B. Garg & Co. CAs, 20/17,<br>Shakti Nagar, Delhi<br>AACCC7004P<br><b>(APPELLANT)</b> | Vs | Pr. CIT-2<br>New Delhi<br><br><b>(RESPONDENT)</b> |
|---|----|---|

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|----------------------|---------------------------------------|
| <b>Appellant by</b>  | <b>Sh. Sachin Kumar, CA</b>           |
| <b>Respondent by</b> | <b>Sh. Harpal Singh Kharb, Sr. DR</b> |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>06.01.2022</b> |
| <b>Date of Pronouncement</b> | <b>06.01.2022</b> |

**ORDER**

**PER N. K. CHOUDHARY, JM**

This appeal is filed by the assessee against the order dated 30/03/2017 passed by Pr. CIT-2, New Delhi for Assessment Year 2012-13.

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" (VSVS) Act, 2020, and has filed Declaration Form No. 1 & 2 and received Form No. 3 dated 27/05/2021.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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 restoration of the appeal and the Tribunal shall consider the same. The appeal of the assessee is dismissed as withdrawn.

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

**Above decision was pronounced on conclusion of Virtual Hearing on 06<sup>th</sup> January, 2022.**

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

-Sd/-  
**(N. K. CHOUDHARY)**  
**JUDICIAL MEMBER**

Dated : 06/01/2022

*R. Naheed \**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI