

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "G": NEW DELHI]**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
A N D
SHRI AMIT SHUKLA, JUDICIAL MEMBER
(Through Video Conferencing)**

ITA. No. 5642/Del/2018
(Assessment Year: 2013-14)

M/s. Sharda Exports, C/o.Jitendra Kumar Gupta, Partner of M/s Sharda Exports, New Delhi, 219, Railway Road, Meerut – 250 002 [U.P.] PAN: ABOFS0079G	Vs.	DCIT, Circle : 2, Meerut.
(Appellant)		(Respondent)

Assessee by :	Shri Anuj Kumar, C. A.;
Department by :	Shri H.K. Chaudhary, [CIT] – D. R.;
Date of Hearing :	31/01/2022
Date of pronouncement :	31/01/2022

ORDER

PER ANIL CHATURVEDI, A. M.

1. The aforesaid appeal has been filed by the assessee against the impugned order dated 13.07.2018 passed by the Commissioner of Income Tax (Appeals), Meerut, for assessment year 2013-14.
2. At the time of hearing the assessee submitted that he has opted to settle the dispute involved in the impugned appeal under The Direct Taxes Vivaad Se Vishwas Scheme and has already filed

Form Nos. 1 and 2. Therefore, the appeal of the assessee may be allowed to be withdrawn.

3. The Id. DR also agreed with the above contentions.
4. On careful consideration of the fact it is found that Form No. 3 has been issued to the assessee on 14th April, 2021, under The Direct Taxes Vivaad Se Vishwas Act, 2020. Therefore, the appeal of the assessee is allowed as withdrawn and hence dismissed.
5. However, the aforesaid is 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 appellant (i.e. the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. The respondent (i.e. the Revenue) has no objection with regard to the aforesaid caveat.
6. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on : **31/01/2022.**

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Dated : 31/01/2022.

MEHTA

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1. Appellant;
2. Respondent;

3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	31.01.2022
Date on which the typed draft is placed before the dictating member	31.01.2022
Date on which the typed draft is placed before the other member	31.01.2022
Date on which the approved draft comes to the Sr. PS/ PS	31.01.2022
Date on which the fair order is placed before the dictating member for pronouncement	31.01.2022
Date on which the fair order comes back to the Sr. PS/ PS	31.01.2022
Date on which the final order is uploaded on the website of ITAT	31.01.2022
date on which the file goes to the Bench Clerk	31.01.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	