

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI

(DELHI BENCH 'A' : NEW DELHI)

(Through Video Conferencing)

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.385/Del/2019
(Assessment Year : 2015-16)

Sh. Amit Jain, 130, Savita Vihar, Delhi-110092 PAN : AAAPJ1809Q	Vs.	Income Tax Officer Ward-55(1), Vikas Bhawan I.P.Estate, New Delhi-110002
(APPELLANT)		(RESPONDENT)

Assessee by	Shri A.K.Srivastava, CA
Revenue by	Ms. Suman Malik, Sr. DR

Date of hearing:	16.02.2022
Date of Pronouncement:	16 .02.2022

ORDER

PER ANUBHAV SHARMA, JM:

This appeal has been preferred by the assessee against the appellate order dated 05.12.2018 u/s 250 of the Income Tax Act, 1961 (hereinafter

referred to as “The Act”) passed by Commissioner of Income Tax (Appeals)- 19, New Delhi, being appeal no. 10321/17-18 .

2. Heard and perused the record. An application has been filed, for withdrawal of the appeal by the assessee, in furtherance of settlement arrived under The Direct Tax Vivad Se Vishwas Act, 2020 (The Act of 2020).

3. On behalf of the appellant, from Form 3 under the Act of 2020 with regard to certificate under sub section (1) of Section 5 of the Act of 2020 and Form 4 regarding intimation of payment under sub section (2) of section 5 of the Act of 2020 have been placed on record and the same have not been refuted on behalf of the revenue.

4. The sub section (2) of section 4 of the Act of 2020 provides that on issuance of certificate under sub section (1) of section 5 by the designated authority the appeal pending before this tribunal shall be deemed to have been withdrawn from the date on which the said certificate is issued. The same in present case being 09.12.2020, and the intimation of payment being dated 03.04.2021.

5. In the light of aforesaid, the appeal in hand stands dismissed.

6. However, 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 Act of 2020, 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.

Order pronounced in the open court on 16/02/2022, immediately after conclusion of the hearing of the matter in virtual mode.

**Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Date:- 16.02.2022

Binita, SR.P.S

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**