

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

**BEFORE,
SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.2530/Del/2019
(ASSESSMENT YEAR 2012-13)**

Delhi State Industrial and Infrastructure Development Corporation Ltd., N-36, Bombay Life Building, Connaught Place, New Delhi-110 001 PAN-AAACD 1257F (Appellant)	Vs.	Dy.CIT Circle-7(1), New Delhi. (Respondent)
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Appellant By	Sh. Shobhit Kansal, CA
Respondent by	Sh. Parikshit Singh, 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)-3, New Delhi, [Ld. CIT(A)", for short], dated 04.02.2019 for Assessment Year 2012-13.

Grounds taken in this appeal of Assessee are as under:

"1. The learned CIT(A) erred on facts and in law in sustaining addition on account of Ground rent & maintenance charges amounting to Rs.27,76,014/-.

2. *The appellant craves leave to add or to modify the above grounds of appeal at or before of hearing of the appeal.”*

(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-5 under VSVS. He also drew our attention to letter dated 02.12.2021 submitted before Income Tax Appellate Tribunal (‘ITAT’, for short), in this regard. Copy of Form-5 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 Learned Senior Departmental Representative for Revenue submitted before us that this appeal may be treated as withdrawn and may be dismissed on account of the aforesaid VSVS.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of the opinion that this appeal has become infructuous on account of aforesaid VSVS, and this appeal may be treated as withdrawn on account of the aforesaid VSVS. Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.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.

This order was already pronounced orally on 24th February, 2022 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. Now this order in writing is signed today on 24.02.2022

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Dated:24.02.2022

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