

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER AND
SH. NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No. 3742/Del/2016
(Assessment Year : 2012-13)

Rameshwar Dayal Sharma C/o. Akhilesh Kumar, Advocate, Chamber No.206-07, Ansal "Satyam", RDC Raj Nagar, Ghaziabad PAN No. FNFPS 8297 J	Vs.	ITO Ward – 2(2) Ghaziabad
(APPELLANT)		(RESPONDENT)

ITA No. 3622/Del/2016
(Assessment Year : 2012-13)

ITO Ward – 2(2) Ghaziabad	Vs.	Rameshwar Dayal Sharma S/o. Late Shri Charta, Village Nook Nagar, Sihani, Ghaziabad
(APPELLANT)		(RESPONDENT)

Assessee by	Ms. Ishita Gupta, C.A.
Revenue by	Shri Dilip Singh Kothari, CIT(DR)

Date of hearing:	09.02.2022
Date of Pronouncement:	09.02.2022

ORDER**PER BENCH :**

These cross appeals filed by the assessee and Revenue are directed against the order of the Commissioner of Income Tax (A)-Aligarh dated 04.03.2016 relating to Assessment Year 2012-13.

2. Before us, assessee has moved an application wherein the assessee has stated that it has opted for Vivad Se Vishwas (VSV) 2020 and has filed the declaration (Form-1) and undertaking (Form-2) Scheme and department had issued Form-3. The assessee therefore seeks to withdraw the appeals, to which the Revenue has no objection.

3. After considering the request made by the assessee, we dismiss the appeal of assessee and Revenue as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid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/Revenue shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such application appropriately as per law. With these directions, **appeals of the assessee and Revenue are dismissed as withdrawn.**

4. In the result, appeals of the assessee and Revenue are dismissed.

Order pronounced in the open court on 09.02.2022, immediately after conclusion of the hearing of the matter in virtual mode.

**Sd/-
(NARENDER KUMAR CHOUDHARY)
JUDICIAL MEMBER**

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

Date:- 09.02.2022
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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI