

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

**Before Dr. B. R. R. Kumar, Accountant Member**

**Sh. Anubhav Sharma, Judicial Member**

**ITA No. 4970/Del/2019 : Asstt. Year : 2014-15**

|  |    |                         |
|--|----|-------------------------|
| Medha Energy Pvt. Ltd.,<br>Unit No. 236D & 236C, First<br>Floor, DLF South Court, Saket,<br>New Delhi-110017 | Vs | PCIT,<br>Gurgaon-122016 |
| (APPELLANT)  |    | (RESPONDENT)            |
| <b>PAN No. AAHCM5153E</b>  |    |                         |

**Assessee by : None**

**Revenue by : Ms. Pramita M. Biswas, CIT DR**

**Date of Hearing: 04.05.2022**

**Date of Pronouncement: 04.05.2022**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. PCIT, Gurgaon dated 07.03.2019.

2. At the outset, it was brought to the notice of bench by the Id. DR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Act 2020" and has already submitted Form 1 & 2 and Form 5 have been issued by the designated authority.

3. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the assessee against the order u/s 263 is being dismissed as infructuous.

4. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 04/05/2022.

Sd/-

**(Anubhav Sharma)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 04/05/2022**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**