

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.7730/Del/2017

(निर्धारण वर्ष / Assessment Year : 2014-15)

DCIT Central Circle Karnal	बनाम/ Vs.	Sh. Rajesh Kedia Ward No.2, Siwani Mandi, Bhiwani
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. ABGPK2615L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Sh. Shyam Manohar Singh, Sr. DR
प्रत्यर्थी की ओर से / Respondent by :	Sh. V. Rajakumar, Advocate

सुनवाई की तारीख / Date of Hearing	05.05.2022
घोषणा की तारीख /Date of Pronouncement	05.05.2022

आदेश/ORDER

PER PRADIP KUMAR KEDIA, AM:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-3, Gurgaon ('CIT(A)' in short), dated 31.10.2017 concerning AY 2014-15.

2. When the matter was called for hearing in the captioned Revenue's appeal, Learned Counsel for the assessee at the outset submitted that the designated authority has already granted

certificate electronically to the declarant assessee admitting request of the assessee for settlement of dispute under 'Vivad Se Vishwas Scheme 2020' (VSV) read with rules framed thereunder. The Ld. Counsel accordingly submitted that he does not seek to defend the said appeal owing to exercise of option for availing VSV scheme and consequently urged that assessee request for closure of Revenue's appeal may please be granted.

3. The Revenue readily agreed with the proposal on behalf of Assessee having regard to VSV Scheme availed by the Assessee.

4. In the light of requests made on behalf of the captioned Assessee, the appeal is dismissed as withdrawn in limine. However, in the event, the Assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the Revenue will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal filed by the revenue is dismissed as withdrawn.

This Order pronounced on 05/05/2022

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: /05/2022
*Neha, Sr. Private Secretary

Copy forwarded to:

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

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI