

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "I-2" DELHI**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.6430 & 6431/DEL/2017  
Assessment Year 2009-10

DCIT, Circle-21(1), New Delhi.	v.	Reed Elsevier India P. Ltd., (Not known as Relx India Pvt. Ltd.) 14 <sup>th</sup> Floor, Building 10, Tower B, DLF Cyber City Complex, DLF City, Phase-II, Gurgaon.
TAN/PAN: AAACR4727J (Appellant)		(Respondent)

Appellant by:	S/Shri Vishal Kalra & S.S. Tomar, Adv. & Ms. Sumisha Murgai, AR		
Respondent by:	Shri Vijay Choudhary, Sr.DR		
Date of hearing:	17	05	2022
Date of pronouncement:	17	05	2022

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeals have been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-XXXVIII, Delhi dated 25.07.2017 passed under Section 143(3)/144C(3)/92CA(4) of the Income Tax Act, 1961 (the Act).

2. When the matter was called for hearing in the captioned Revenue's appeals, 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 appeals owing to exercise of option for availing VSV scheme and consequently urged that assessee request for closure of Revenue's appeals may please be granted.

3. In the light of requests made on behalf of the captioned Assessee, the appeals are dismissed as withdrawn *in limine*.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 appeals for hearing before ITAT in accordance with law.

5. In the result, both the captioned appeals filed by the Revenue are dismissed.

**Order was pronounced in the open Court on 17/05/2022.**

Sd/-

**[CHANDRA MOHAN GARG]  
JUDICIAL MEMBER**

Sd/-

**[PRADIP KUMAR KEDIA]  
ACCOUNTANT MEMBER**

*Prabhat*