

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'I-1', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SH. CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA Nos. 9001 & 9002/Del/2019  
(Assessment Years : 2007-08 & 2008-09)

ACIT Circle – 16(2) New Delhi  PAN No. AAACE 6794 J <b>(APPELLANT)</b>	Vs.	Mars International India Pvt. Ltd. 4658-A, No.21, Ansari Road, Darya Ganj, New Delhi-110 002 <b>(RESPONDENT)</b>
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Assessee by	Ms. Shubhangi Arora, AR
Revenue by	Shri Surender Pal, CIT (DR)

Date of hearing:	25.05.2022
Date of Pronouncement:	25.05.2022

**ORDER**

**PER BENCH :**

Both the appeals filed by the Revenue are directed against the order of the Commissioner of Income Tax (Appeals) – 44, New Delhi dated 30.08.2019 relating to Assessment Years 2007-08 & 2008-09.

2. Before us, assessee has moved an application dated 23.05.2022 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-5. 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 After considering the request made by the assessee, we dismiss the appeals of the Revenue as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment years is not ultimately resolved in terms of the aforesaid Act, the assessee 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 With these directions, **both the appeals of the Revenue are dismissed as withdrawn.**

4. **In the result, both the appeals of the Revenue are dismissed.**

**Order pronounced in the open court on 25.05.2022, immediately after conclusion of the hearing of the matter in virtual mode.**

**Sd/-  
(CHALLA NAGENDRA PRASAD)  
JUDICIAL MEMBER**

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

Date:- 25.05.2022

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**Copy forwarded to:**

1. Appellant

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	25.05.2022
Date on which the typed draft is placed before the dictating Member	25.05.2022
Date on which the approved draft comes to the Sr.PS/PS	25.05.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	25.05.2022
Date on which the fair order comes back to the Sr. PS/ PS	25.05.2022
Date on which the final order is uploaded on the website of ITAT	25.05.2022
Date on which the file goes to the Bench Clerk	25.05.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	