

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

**BEFORE,
SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.5513/Del/2019
(ASSESSMENT YEAR 2014-15)**

Dr. Manju Dang C-2/1, Safdarjung Development Area New Delhi-110 016 PAN-AASPD 3534E	Vs.	Dy.CIT Circle-7(2), New Delhi
(Appellant)		(Respondent)

Appellant By	Shri Shrey Jain and Shri Anshul Mittal, Advocates
Respondent by	Ms. Garima Sharma, Sr. DR

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax (Appeals)-3, New Delhi [Ld. CIT(A)], for short], dated 08.05.2019 for Assessment Year 2014-15.

Grounds taken in this appeal of Assessee are as under:

"1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in making addition of Rs.11,34,000/- on account of income from house property situated at D-1, Hauz Khas, New Delhi on notional basis as

against the actual rent received as per lease agreement dated 01-10-2009 for the basement floor, ground floor and the first floor at par.

2. *That in any case and in view of the matter, action of Ld. CIT(A) in confirming the action of Ld. AO in making addition of Rs.11,34,000/- on account of income from house property ignoring the rent agreement, municipal valuations and the legal disputes against the property, is bad in law and against the facts and circumstances of the case.*

3. *That the appellant craves for leave to add, modify, amend or delete any of the grounds of appeal at the time of hearing and all the above grounds are without prejudice to each other.”*

(B) At the time of hearing, the Learned Authorized Representative (“Ld. AR”, for short) for the assessee informed us that the assessee has opted to settle the aforementioned appeal under Vivad se Vishwas Scheme, 2020 (“VSVS”, for short) and that the Designated Authority has already issued Form-5 under VSVS. He submitted that the appeal has accordingly become infructuous; and that the appeal may be dismissed as withdrawn. Learned Senior Departmental Representative was in agreement with this. After due consideration and in view of the foregoing, we are of the opinion that this appeal has become infructuous on account of aforesaid VSVS, and that this appeal may be treated as withdrawn on account of the aforesaid VSVS. Accordingly, this appeal having become infructuous, is treated as withdrawn and is hereby dismissed.

(B.1) Before we part, we hereby clarify, by way of abundant caution, that if for some reason the disputes under this appeal before us are not settled under the aforesaid VSVS, then the assessee will be at liberty to approach ITAT for restoration of this appeal in accordance with law.

(C) In the result, this appeal is dismissed.

This order was already pronounced orally on 14th June, 2022 in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. Now this order in writing is signed today on 14.06.2022.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 14.06.2022

Pk

Copy forwarded to:

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

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW, DELHI