

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.8587/Del/2019

निर्धारणवर्ष/Assessment Year: 2013-14

Sunil Dara D-42, Ansal Villas, Satbari, Chattarpur, New Delhi. PAN No. AADPD0691H	बनाम Vs.	ITO Ward 19(4) New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri R K Mehra, CA
राजस्वकीओरसे /Revenue by	Shri Abhishek Kumar, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	16.06.2022
उद्घोषणाकीतारीख/Pronouncement on	16.06.2022

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-22, New Delhi dated 28.08.2019 for AY 2013-14 in sustaining the penalty levied u/s 271(1)(c) of the Act.

2. Ld. Counsel for Assessee at the outset submits that the assessee opted under VSVS and settled the dispute by paying the taxes vide Form No.5 dated 24.02.2021. Ld. Counsel submits that the quantum appeal in ITA No. 4844/Del/2017 has been dismissed by the Tribunal by order dated 11.01.2021 as the Assessee opted under VSVS. It is submitted that under

the said scheme if quantum appeal is settled there is complete waiver of penalty levied on the quantum additions/disallowance made in the assessment proceedings. Therefore, it is requested that the appeal be permitted to be withdrawn.

3. In view of the above submissions appeal of assessee is dismissed as withdrawn.

Order pronounced in the open court on 16/06/2022

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 16/06/2022

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi