

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B' NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 6224/Del/2019
Assessment Year: 2017-18**

HPS Concrete, 10/60, LGF,
Vikram Vihar, Lajpatnagar-4,
New Delhi.

PAN: AAFFH4091M
(Appellant)

Versus

DCIT, Central Circle
Ghaziabad.

(Respondent)

Appellant by : Shri Deepesh Garg, Ld. Adv.
Respondent by : Ms. Sangeeta Yadav, Ld. Sr. DR

Date of hearing : 06/07/2022
Date of order : 06/07/2022

ORDER

PER N.K. CHOUDHRY, J.M.

This appeal has been preferred by the assessee against the order dated 30.04.2019, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-IV, New Delhi (in short "Ld. Commissioner") u/s. 250 of the Income-Tax Act, 1961 (in short 'the Act') for the assessment year 2017-18, whereby penalty imposed by the Assessing Officer u/s. 271(1)(b) of the Act was affirmed.

2. At the outset, it was submitted by the Id. Counsel of the Assessee that the Assessee, under Vivad Se Vishwas Scheme, 2020, has already settled the penalty dispute under consideration and discharged the liability by making payment and the Revenue Department has issued form No. 5 date 11.06.2021, consequently the penalty imposed does not survive and therefore the present appeal may be treated as withdrawn. Ld. DR did not refute the claim of the Assessee.

3. Considering the factual position stated above, the present appeal arising out of the penalty order, deserves to be dismissed as withdrawn.

4. In the result, the appeal of the Assessee stands dismissed as withdrawn.

Order pronounced in the open court on 06/07/2022

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-

(N.K. CHOUDHRY)
JUDICIAL MEMBER

*aks/-