

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No.9408/Del/2019
(निर्धारण वर्ष / Assessment Year : 2013-14)

ACIT Circle – 7 (1) New Delhi	बनाम/ Vs.	DB (International) Stock Brokers Ltd. Flat No.402, 4 th Floor, New Delhi House, 27 Barakhamba Road, New Delhi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AAACD0852G		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Sh. B. K. Singh, Sr. DR
प्रत्यर्थी की ओर से / Respondent by :	Written representation from CA Vipin Jain

सुनवाई की तारीख / Date of Hearing	30.06.2022
घोषणा की तारीख /Date of Pronouncement	13.07.2022

आदेश/ORDER

PER PRADIP KUMAR KEDIA, AM:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-34, New Delhi ('CIT(A)' in short), dated 30.09.2019 concerning AY 2013-14.

2. When the matter was called for hearing in the captioned Revenue's appeal, it was noticed from written representation from the Ld. Counsel for the Assessee Mr. Vipin Jain, CA that the

designated authority has already granted certificate electronically to the declarant assessee concerning the particulars of the tax arrears and the amount payable in prescribed Form-5 notified in 'Vivad se Vishwas' Scheme 2020' (VSV) read with Rules framed thereunder. It is thus, urged on behalf of Assessee that Assessee does not seek to defend the said appeal owing to exercise of option for availing VSV Scheme, and consequently urged that assessee's request for closure of Revenue's appeal may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw its appeal having regard to the application from assessee to avail the ongoing scheme.

4. In the light of written requests made on behalf of the captioned Assessee, the appeal of Revenue is dismissed in limine. However, in the event, the Assessee fails to avail the benefit of VSV Scheme for any reasons, then the Revenue will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal filed by the revenue is dismissed as withdrawn.

This Order pronounced on 13 /07/2022

Sd/-
(N.K. CHOUDRY)
JUDICIAL MEMBER

Dated:13/07/2022

Neha

Copy forwarded to:

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

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI