

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

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.520/Del/2020
Assessment Year: 2009-10

DCIT,
Circle-17(1),
New Delhi.

Vs. Minerals Managements
Services India Pvt. Ltd.,
1104, 11th Floor,
Hemkund Chamber,
Nehru Place,
New Delhi.

PAN: AAACM6334J

(Appellant)

(Respondent)

Assessee by	:	Ms Ananya Kapoor, Advocate
Revenue by	:	Ms Rinku Singh CIT-DR
Date of Hearing	:	21.07.2022
Date of Pronouncement	:	25.07.2022

ORDER

PER C.M. GARG, JM:

This appeal filed by the Revenue is directed against the order of the Id.CIT(A)-6, Delhi, dated 30.12.2016, in appeal No.459/14-15, relating to Assessment Year 2009-10.

2. The Id.CIT-DR, in all fairness, agreed to the submissions of the Id. Counsel for the assessee that for same assessment year, i.e., 2009-10, against the same

order of the Id. CIT(A) dated 30.12.2016 (supra), the assessee filed ITA No.6022/Del/2012 and the Department also had filed ITA No.1086/Del/2017 and these cross appeals have been heard and disposed of/dismissed along with other appeals by ITAT, E Bench order dated 06.04.2021 considering the fact that the assessee has availed the benefit of the Vivad Se Vishwas Scheme, 2020. Copy of the said order as well as the relevant cross appeals files were called for from the record room and perused. On being asked by the Bench, the Id.CIT-DR submitted that since the appeal of the Department pertaining to AY 2009-10 against the same order of the Id.CIT(A) dated 30.12.2016 has been disposed of by the Tribunal under Vivad Se Viswas Scheme, 2020, the instant appeal of the Department which was filed by inadvertent mistake against the same order of Id. CIT(A) for AY 2009-10 may kindly be dismissed as withdrawn. The Id. Counsel of the assessee has also filed Forms No.3 and 5 which clearly indicates settlement of earlier cross appeals for AY 2009-10 under Vivad Se Viswas Scheme, 2020.

3. In view of the foregoing discussion and submissions of the Id. Representatives of both the sides, we are satisfied that the assessee has availed the benefit of Vivad Se Viswas Scheme, 2020 and all issues pertaining to the order of the Id.CIT(A) dated 30.12.2016 have been settled by the Department and the cross appeals of the assessee as well as the Department have been dismissed by the ITAT, Delhi E Bench, vide order dated 06.04.2021 (supra). Therefore, this appeal of the Revenue on the same issue filed under inadvertent mistake

cannot be held as maintainable and sustainable, therefore, the same is also dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 25.07.2022.

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)
JUDICIAL MEMBER

Dated: 25th July, 2022.

dk

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi