

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**

**(DELHI BENCH 'G' : NEW DELHI)**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.9722/Del/2019  
(Assessment Year : 2015-16)

SMT. SUSHILA JAIN R/O KB-156KAVI NAGAR GHAZIABAD PAN No. AFGPJ4523E	Vs.	ITO, Ward-2(3), GHAZIABAD
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	None
Revenue by	Shri Abhishek Kumar, Sr. DR

Date of hearing:	28.07.2022
Date of Pronouncement:	28.07.2022

**ORDER**

**PER ANUBHAV SHARMA, JM:**

This appeal has been preferred by the assessee against the appellate order dated 10.10.2019 u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "The Act") passed by Commissioner of Income Tax (Appeals)- Ghaziabad being appeal no. 329245740091217.

2. At the time of hearing, non-appeared for the assessee. However, Ld. Sr. DR placed on record a copy of letter received by the Revenue from the Sri L.M.Aggarwal, Authorised Representative of the assessee informing that

assessee has opted under The Direct Tax Vivad Se Vishwas Act, 2020 (The Act of 2020). Copy of Form No. 5 issued in favour of the assessee is also placed on record.

3. The sub section (2) of section 4 of the Act of 2020 provides that on issuance of certificate under sub section (1) of section 5 by the designated authority the appeal pending before this tribunal shall be deemed to have been withdrawn from the date on which the said certificate is issued.

4. In the light of aforesaid, the appeal in hand stands dismissed.

5. However, subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of The Act of 2020, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application, appropriately as per law.

**Order pronounced in the open court on 28<sup>th</sup> July, 2022.**

**Sd/-  
(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

**Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

*Date:- 28.07.2022*

**\*Binita, SR.P.S\***

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI