

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'E' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.3809/Del./2019  
(ASSESSMENT YEAR : 2015-16)**

Ligare Aviation Limited, vs. ACIT, Spl. Range 5,  
8/87, Mehram Nagar, New Delhi.  
New Delhi – 110 010.  
(PAN : AAACV3934B)

**ITA No.4802/Del./2019  
(ASSESSMENT YEAR : 2015-16)**

ACIT, Spl. Range 5, vs. Ligare Aviation Limited,  
New Delhi. 8/87, Mehram Nagar,  
New Delhi – 110 010.  
(PAN : AAACV3934B)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Ms. Sarita Kumari, CIT DR

Date of Hearing : 02.01.2023  
Date of Order : 05.01.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

These cross appeals by the assessee and Revenue are directed against the order of Id. CIT (Appeals)-36, New Delhi dated 13.02.2019 for the Assessment Year 2015-16.

2. None present on behalf of the assessee. However, an application has been filed by the assessee seeking withdrawal of the appeals on the ground that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the “Vivad Se Vishwas Scheme, 2020” and has filed Form 5 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeals are hereby dismissed with liberty to get it restored in case dispute is not settled as per scheme. The Revenue has no objection with regard to the aforesaid caveat. Consequently, the appeals filed by the assessee and Revenue are dismissed.

**Order pronounced in the open court on this 5<sup>th</sup> day of January, 2023.**

**Sd/-**  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

**sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

**Dated the 5<sup>th</sup> day of January, 2023**

**TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-36, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT**  
**NEW DELHI.**