

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI

(DELHI BENCH 'C' : NEW DELHI)

**BEFORE SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.793/Del/2019
(Assessment Year : 2014-15)

Komal Kanodia C-383, Saraswati Vihar, Pitampura, New Delhi-110034 PAN : ALWPJ4574D	Vs.	ITO, Ward-42(4), New Delhi
(APPELLANT)		(RESPONDENT)

Assessee by	None
Revenue by	Shri Vijay Kumar Kataria, Sr. DR

Date of hearing:	05.01.2023
Date of Pronouncement:	05.01.2023

ORDER

PER ANUBHAV SHARMA, JM:

This appeal has been preferred by the assessee against the appellate order dated 20.12.2018 u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "The Act") passed by Commissioner of Income Tax (Appeals)- 14, New Delhi being appeal no. 175/16-17/10177, New Delhi.

2. At the time of hearing, non-appeared for the assessee. An application has been filed, for withdrawal of the appeal by the assessee, in furtherance of

settlement arrived under The Direct Tax Vivad Se Vishwas Act, 2020 (The Act of 2020).

3. On behalf of the appellant, from Form 5 under the Act of 2020 has been placed on record.

4. 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(1) of section 5 by the designated authority the appeal pending before this tribunal shall be deemed to have been withdrawn from the date on which the said certificate is issued.

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

6. 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 5th January, 2023.

Sd/-

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Date: 05 .01.2023

Binita, SR.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI