

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "B" : DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
MS ASTHA CHANDRA, JUDICIAL MEMBER

ITA.No.5002/Del/2019
Assessment Year : 2010-11

ITO,
Ward-23(1),
New Delhi.

Vs. Shakuntala Agencies P. Ltd.,
10, Sector-10, Pappan Kalan,
Dwarka,
New Delhi.

PAN: AAHCS3838G

(Appellant)

(Respondent)

For Revenue : Shri Gurpreet Shah Singh, Sr. DR
For Assessee : Shri Ashwani Garg, CA

Date of Hearing : 10.01.2023
Date of Pronouncement : 12.01.2023

ORDER

PER SHAMIM YAHYA, A.M.:

This appeal by the Revenue is directed against the Order of the Ld. CIT(A)-8, New Delhi, dated 22.03.2019 and pertains to A.Y. 2010-11.

2. It is seen that the Id. Counsel for the assessee filed an application seeking withdrawal of the appeal by the Revenue 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. It is also seen that the assessee obtained Form No.5 and has paid the disputed tax. It was accordingly requested in the application that the Revenue may be directed to withdraw its appeal.

3. The Id. DR, upon verification has found that the matter has been settled under Vivad Se Vishwas Act 2020

4. We have heard both the parties. The assessee in the instant case has opted for settlement of the tax dispute under the Vivad Se Vishwas Act, 2020 and it has already paid the disputed taxes after obtaining Form 5. Under these circumstances the appeal filed by the Revenue is treated as withdrawn. However, in future if the Revenue finds any infirmity in this order, it is at liberty to move an application for restoration of the appeal and the Tribunal shall consider the same as per law.

5. In the result, the appeal filed by the Revenue is dismissed as "withdrawn."

Order pronounced in the open court on 12.01.2023.

Sd/-

[ASTHA CHANDRA]
JUDICIAL MEMBER

Sd/-

[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Dated, 12th January, 2023

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Copy to:

1. The appellant
2. The respondent
3. Ld. CIT(A) concerned
4. CIT concerned
5. DR ITAT "A" Bench, Delhi
6. Guard File

//By Order//

Assistant Registrar, ITAT, Delhi Benches,
Delhi.