

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F' NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA Nos. 6976, 6977 & 6978/Del/2019
Assessment Years: 2013-14, 2015-16 & 2016-17**

ACIT, Circle 1,
LTU, New Delhi

Versus Rural electrification Corpn.
Ltd., Core-IV, Scope
Complex, 7, Lodhi Road,
New Delhi.

PAN: AAACR4512R

(Appellant)

(Respondent)

Appellant by : Sh. T. Kipgen, Ld. CIT/DR
Respondent by : Ms. Priyanka Sahi, Ld. CA
Sh. Himanshu Vats, Ld. CA

Date of hearing: 23.01.2023
Date of order : 23.01.2023

ORDER

PER N.K. CHOUDHRY, J.M.

These appeals have been preferred by the Revenue Department against the orders dated 31.05.2019, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-22, New Delhi u/s. 250(6) of the Income-tax Act,

1961 (in short 'the Act') for the assessment years 2013-14, 2015-16 & 2016-17.

2. The learned AR of the Assessee vide application dated 23.01.2023 claimed that since the Assessee has availed the immunity scheme i.e. Vivad Se Vishwas under The Direct Tax Vivad se Vishwas Act, 2020 in these cases and the Income Tax Department has issued Forms No. 5 in response to the applications filed by the Assessee under the scheme, therefore, the instant appeals filed by the Revenue Department are liable to be dismissed.

3. The Ld. DR did not refute the factual position and claim of the Assessee.

4. Considering the above factual position and Forms-5 dated 30.10.2021 (Copies already on record) issued by the Department, the appeals of Revenue Department are liable to be dismissed, hence, ordered accordingly.

5. In the result, Revenue's appeals under consideration stand dismissed.

Order pronounced in the open court on 23/01/2023.

Sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-

(N.K. CHOUDHRY)
JUDICIAL MEMBER

*aks/-