

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'H' : NEW DELHI)
BEFORE SH. G.S.PANNU, HON'BLE PRESIDENT
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.7982/Del/2019
(Assessment Year: 2012-13)

DCIT, Circle-25(1), New Delhi	Vs.	M/s. The State Trading Corporation India Ltd, Jawahar Vyapar Bhawan, Tolstoy Marg, New Delhi PAN: AAAC0102F
(APPELLANT)		(RESPONDENT)

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

Date of hearing:	27.01.2023
Date of Pronouncement:	13.02.2023

ORDER

PER ANUBHAV SHARMA, JM:

This appeal has been preferred by the Revenue against the appellate order dated 16.07.2019 u/s 250(6) of the Income Tax Act, 1961 (hereinafter referred to as "The Act") passed by Commissioner of Income Tax (Appeals)-9, New Delhi being appeal no. 10046/19-20.

2. Heard and perused the record. 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 Assessee, Form 5 under the Act of 2020 has been placed on record.

4. The sub section (2) of section of the Act 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(1) of section 5 by the designated authority the appeal pending before this tribunal shall be deemed to have been withdrawn from the date on which the said certificate is issued.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 Revenue 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 13.02.2023.

-Sd/-
(G.S.PANNU)
PRESIDENT

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Date:13.02.2023

Binita, SR.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI