

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.85/Del/2020  
(Assessment Year : 2011-12)

Soma International Pvt. Ltd., 23-4, Chadha Bhawan, Shakti Nagar, New Delhi – 110 007	Vs.	ITO Ward – 24(1) New Delhi
<b>PAN No. AAMCS 7258 P</b> <b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	An application for withdrawal
Revenue by	Shri H. K. Choudhary, CIT-D.R.

Date of hearing:	14.06.2023
Date of Pronouncement:	14.06.2023

**ORDER**

**PER ANUBHAV SHARMA, JM :**

This appeal has been preferred by the assessee against the appellate order dated 31.10.2019 u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "The Act") passed by Commissioner of Income Tax (Appeals)- 8, New Delhi, being appeal no. 10355/18-19.

2. Heard and perused the record. An application dated 12.05.2023 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 Form No. 5 under the Act of 2020 has been placed on record which is issued under sub-section 2 of Section 5 read with section 6 of the Act of 2020.

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(1) of section 5 by the designated authority the appeal pending before this tribunal shall be deemed to have been withdrawn from the date on which the said certificate is issued.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 14.06.2023**

**Sd/-**

**(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

**Sd/-**

**(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

Date:- 14.06.2023

*Priti Yadav\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI