

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI C.M. GARG, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.4869/Del/2019

(निर्धारण वर्ष / Assessment Year : 2012-13)

ACIT Sector- 24 Delhi	<b>बनाम/ Vs.</b>	Shristi Infra Housing Pvt. Ltd. E-8/8, 2 <sup>nd</sup> Floor, Malviya Nagar, Delhi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AAPCS4487D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Sh. Shankar Gupta, Sr DR
प्रत्यर्थी की ओर से / Respondent by :	Sh. Utkarsh Gupta, Advocate

सुनवाई की तारीख / Date of Hearing	15.06.2022
घोषणा की तारीख /Date of Pronouncement	15.06.2022

**आदेश/ORDER**

**PER PRADIP KUMAR KEDIA, AM:**

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-34, Delhi ('CIT(A)' in short), dated 15.03.2019 concerning AY 2012-13.

2. When the matter was called for hearing in the captioned Revenue's appeal, Learned Counsel for the assessee at the outset submitted that the designated authority has already granted certificate electronically to the declarant assessee admitting request

of the assessee for settlement of dispute under 'Vivad Se Vishwas Scheme 2020' (VSV) read with rules framed thereunder. The Ld. Counsel accordingly submitted that he does not seek to defend the said appeal owing to exercise of option for availing VSV scheme and consequently urged that assessee request for closure of Revenue's appeal may please be granted.

3. In the light of assertions made on behalf of the captioned Assessee, the appeal of the revenue is dismissed in limine. However, the Revenue will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law, if considered expedient for any justifiable reason.

4. In the result, the captioned appeal filed by the revenue is dismissed.

**This Order pronounced on 15/06/2023**

Sd/-

**(C.M. GARG)**  
**JUDICIAL MEMBER**

Dated: /06/2023

\*Neha\*

Copy forwarded to:

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

Sd/-

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI