

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

Before Sh. Kul Bharat, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1259/Del/2022 : Asstt. Year : 2009-10

DCIT, Circle-4(2), New Delhi-110002	Vs	M/s C-Dot Alcatel-Lucent Research Centre Pvt. Ltd., C-Dot Campus, Mandi Road, Mehrauli, New Delhi-110030
(APPELLANT)		(RESPONDENT)
PAN No. AACCC7346Q		

Assessee by : Sh. G. P. Saini, CA

Revenue by : Sh. Rajesh Kumar, CIT DR

Date of Hearing: 22.06.2023

Date of Pronouncement: 23.06.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-43, New Delhi dated 24.02.2020.

2. At the outset, it was brought to the notice of bench by the Id. DR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Act 2020" and has already submitted Form 1 & 2 and Form 5 have been issued by the designated authority.

3. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the revenue is being dismissed as infructuous.

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 23/06/2023.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 23/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR