IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, ‘B’: NEW DELHI

BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER

And

SHRI YOGESH KUMAR US, JUDICIAL MEMBER

ITA No.820/DEL/2020
[Assessment Year: 2010-11]

Capital Automotive Pvt. Ltd. Basement 16-A, Uday Park 230-E, Masjid Moth, Delhi-110049	Vs	DCIT, Circle-5(2), C.R. Building, New Delhi
PAN-AADCC0547J		
Assessee		Revenue

Assessee by	Sh. Saurav Rohatgi, CA
Revenue by	Sh. Vivek Kumar Upadhyay

Date of Hearing	**20.12.2023**
Date of Pronouncement	**21.12.2023**

ORDER

PER M. BALAGANESH AM,

This appeal by the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals)-2, New Delhi, [hereinafter referred to as ‘Ld. CIT(A)’, in short] in Appeal No.10250/16-17 of CIT(A)-2, Assessment Year 2010-11, dated 29.09.2017 against the order of assessment passed u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’) dated 29.03.2016 by the Deputy Commissioner of Income Tax, Circle-5(2), New Delhi (hereinafter referred to as ‘Ld. AO’).

2. We have heard the rival submissions and perused the material available on record. At the outset, we find that the Ld. AR submitted a letter on the previous date of hearing stating that the assessee had already availed Direct Tax Vivad Se Vishwas Scheme and had settled the dispute relatable to this assessment year under consideration. However, Form No.5 to complete the process of Vivad Se Vishwas Scheme had not yet been issued by the Competent Authority. We find that the assessee had expressed its intention to settle the dispute by filing Form No.1 before the Competent Authority under Vivad Se Vishwas Scheme. Hence, we do not deem it fit to keep this file pending with us and proceed to dismiss the appeal of the assessee with liberty given to the assessee that in the event of Vivad Se Vishwas application not being accepted by the Revenue for whatever reasons, this appeal preferred by the assessee shall get restored an an application made by the assessee. With these observations, the grounds raised by the assessee are dismissed.

3. In the result, the appeal of the assessee is hereby dismissed.

Order pronounced in the open court on 21st December, 2023.

Sd/-	Sd/-
(YOGESH KUMAR US)	**(M. BALAGANESH)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated:21.12.2023

Shekhar

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1. Appellant