

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.656/Del/2020
(Assessment Year: 2014-15)**

ACIT, Circle 8 (2),
New Delhi.

vs.

Efficient Technology Pvt. Ltd.,
10159, Padam Singh Road,
Apartment No.303,
Karol Bagh,
New Delhi – 110 055.

(PAN : AABCE6289M)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Ms. Praveen Gupta, CA
REVENUE BY : Shri T. James Singson, CIT DR

Date of Hearing : 23.01.2024
Date of Order : 25.01.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the Revenue is directed against the order of the Id. CIT (Appeals)-15, New Delhi dated 15.11.2019 for the assessment year 2014-15.

2. Ld. AR for the assessee submitted that an application has been filed seeking withdrawal of the appeal on the ground that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the “Vivad Se Vishwas Scheme, 2020” and has filed Form 5 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeal is hereby dismissed with liberty to get it restored in case dispute is not settled as per scheme. Both the parties have no objection with regard to the aforesaid caveat. Consequently, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on this 25th day of January, 2024.

**Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 25th day of January, 2024
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Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-15, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**