

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'FRIDAY-B' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

ITA No. 362/Del/2024
Asstt. Year : 2019-20

M/s Electrotek Static Controls vs. DCIT, Circle-7(1),
Pvt. Ltd., New Delhi
B-71/72, Madhu Complex
Ground Floor, Badarpur Extension,
40 Ft. Road, Badarpur Border,
New Delhi - 44

(PAN: AABCE9510H)
(Appellant)

(Respondent)

Appellant by : Sh. Anil Jain, CA & Sh. Sarveshwar
Singh. Adv.

Respondent by : Sh. Rajesh Kumar Dhanesta, Sr. DR.

Date of Hearing	13.12.2024
Date of Pronouncement	13.12.2024

ORDER

PER MAHAVIR SINGH, VP

The appeal by the assessee is directed against the order of the Addl. / JCIT(A)-1, Bengaluru dated 29.11.2023 pertaining to Assessment year 2019-20.

2. When the appellant's Application for Early hearing was called out, it was submitted by the Id. AR for the assessee that assessee wishes to withdraw the appeal filed by him as he has opted for Vivad Se Vishwas Scheme 2024 (DTVSV 2024) relating to assessment year 2019-

20. In this behalf, assessee has also filed Form 1 DTVSV 2024. Hence, he requested that the appeal may be treated as dismissed being withdrawn with the condition that if somehow dispute is not settled by the Revenue, the assessee should be entitled to get the said appeal restored.

3. Learned Senior DR has no objection.

4. Considering the aforesaid factual matrix, the captioned appeal is consigned to records and treated 'dismissed' as withdrawn.

5. However, the aforesaid is 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 aforesaid Act, the appellant (i.e., 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. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

Order pronounced in the Open Court on 13.12.2024.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

SRBhatnagar

Copy forwarded to: -

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Benches