

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

**BEFORE SH.PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.3374/Del/2011
Assessment Year: 2008-09

M/s. Om Shiva Traders Pvt. Ltd. G-10, Thaper Chamber, II Maharani Bagh, Ring Road, New Delhi-14	Vs.	ITO Ward- 13 (4) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Deepesh Garg, Advocate
Respondent by	Sh. Mandeep Panwar, Sr. DR

Date of hearing:	08/01/2025
Date of Pronouncement:	12/02/2025

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)- XVI, New Delhi [hereinafter referred to as "CIT(A)"] vide order dated 31.03.2011 pertaining to A.Y. 2008-09 pertaining to arises out of the

assessment order dated 27.12.2020 of the Income – tax Act, 1961 [hereinafter referred as ‘the Act’].

2. The assessee has requested for withdrawal of the appeal as 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, 2024”.

3. However, it is submitted by the appellant that the aforesaid be subjected to a caveat that in case the dispute relating to tax arrears for the assessment year under consideration is not ultimately resolved in terms of the afore-stated Scheme, the appellant shall be at liberty to approach the Tribunal for restoration of the appeal and the Tribunal shall consider such application appropriately as per law. As the learned DR has no objection with regard to the aforesaid caveat, accordingly, we hold so.

4. In view of the aforesaid, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 12.02.2025.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

NEHA, Sr. PS

Date:-12.02.2025

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1.Appellant

2.Respondent

3.CIT

4.CIT(Appeals)

5.DR: ITAT

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI