

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 1929/Del/2018  
Assessment Year: 2018-19

Abhishek Goel, E-35, Ist Floor, Beta-1, Greater Noida UP <b>PAN No. ANKPG2084K</b>	Vs.	ITO, Ward-1(5), Ghaziabad
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Ms. Harshita Sharma, Adv.
Department by:	Shri Jitender Singh, SR. DR
Date of Hearing:	21.03.2025
Date of pronouncement:	21.03.2025

**ORDER**

**PER VIMAL KUMAR, JUDICIAL MEMBER:**

The appeal filed by the appellant/assessee is against order dated 04.12.2017 of the Learned Commissioner of Income-Tax(Appeals),Ghaziabad (hereinafter referred as 'Ld. CIT(A)') under Sections 143(3) of the Income-Tax Act, 1961 (hereinafter referred as 'the Act') arising out of order dated 23.12.2016 of the ITO, Ward-1(5), Ghaziabad for the assessment years 2014-15.

2. The Learned Authorised Representative vide application received on 04.03.2025 through e.mail has stated that appellant/assessee has availed the Vivad Se Viswas Scheme, 2024 and submitted Form nos. 1 and 2.

3. The assessee/appellant has also enclosed the evidence in regard to “Vivad Se Viswas Scheme Act 2024”. So, there is no need to keep appeal pending before us in view of the decision of Hon'ble Madras High Court in the case of Nannusamy Mohan (HUF) vs. ACIT in T.C.A. No.372 of 2020 dated 16.10.2020, wherein the Hon'ble High Court after considering the intention of the assessee to avail the benefit of ‘Vivad se Vishwas Scheme 2020’ (VSV scheme), had dismissed the appeal by observing in Para 7 to 9 as under:-

“7. As observed, the assessee is given liberty to restore this appeal in the event the ultimate decision to be taken on the declaration to be filed by the assessee under Section 4 of the said Act is not in favour of the assessee. If such a prayer is made, the Registry shall entertain the prayer without insisting upon any application to be filed for condonation of delay in restoration of the appeal and on such request made by the assessee by filing a Miscellaneous Petition for Restoration, the Registry shall place such petition before the Division Bench for orders.

8. In the light of the above, we direct the appellant/assessee to file the Form No. 1 on or before 20.11.2020 and the competent authority shall process the application/declaration in accordance with the Act and pass appropriate

orders as expeditiously as possible preferably within a period of 6 (6) weeks from the date on which the declaration is filed in the proper form.

9. With this declaration, the Tax Case appeal stands disposed of with the aforementioned liberty and Consequently the Substantial Question of Law are left upon. No costs.”

4. In light of the view taken by Hon’ble Madras High Court cited (supra), we also give liberty to the assessee to get the appeal restored in the event that the assessee does not succeed on the declaration filed by the assessee under Direct Tax “Vivad Se Viswas Scheme-2024”. In other words, if the assessee’s declaration filed is not accepted by the Revenue for any reason whatsoever, the assessee can make a prayer before the Bench for recalling of the order by filing a miscellaneous application for restoration of appeal. The Registry will place such petition before the Bench concerned.

5. In view of the aforesaid observations, we dismiss appeal with liberty to get them recalled in the eventuality of assessee’s declaration not getting accepted by the Revenue.

6. In the result, the appeal of the assessee is dismissed as withdrawn.

**Order pronounced in the open court on 21/03/2025.**

Sd/-

**(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)  
JUDICIAL MEMBER**

**Dated: 24/03/2025**

***Mohan Lal***

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi