

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

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

ITA No. 1951/Del/2022
Assessment Year: 2018-19

Samvardhana Motherson International Ltd. (Now amalgamated with Motherson Sumi Systems Ltd.) F-7 Block B-1 2 nd Floor, Mohan Co-operative Inds. Estates, Mathura Road, New Delhi-1100 44 PAN No. AAICS6115R	Vs.	Deputy Commissioner of Income Tax, Circle-1(1), Gurgaon
(Appellant)		(Respondent)

Assessee by:	Ms. Kashish Gupta, 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 Assessee is against order dated 30.06.2022 of the Learned Assistant Commissioner of Income-Tax, Circle 22(2), New Delhi (hereinafter referred as 'Ld. AO') under Sections 144C r.w.s. 143(3) of the Income-Tax Act, 1961 (hereinafter referred as 'the Act') for the assessment years 2018-19.

2. The Learned Authorised Representative vide letter dated 25.02.2025 has stated that appellant/assessee has availed the Vivad Se Viswas Scheme, 2024 and submitted Form no. 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: 21/03/2025

Mohan Lal

Copy forwarded to -

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

ASSISTANT REGISTRAR
ITAT, New Delhi