

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'D' NEW DELHI
BEFORE SMT. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER
ITA No. 1468/DEL/2023 (A.Y. 2021-22)**

DCIT Circle-3(1)(1), International Taxation, Room No. 416, 4 th floor, E-2, Block, Dr.S. P. Mukherjee Civic Centre, J. L. Nehru Marg, New Delhi	Vs.	Xebia IT Architects India Private Limited 401, Naurang Hosue 21 KG Marg Connaught Place, New Delhi PAN: DELXO0168A
Appellant		Respondent
Assessee by	Sh. Aryan Gupta, ADv	
Revenue by	Dr. Vijay B Vasanta, CIT DR	
Date of Hearing	17/04/2025	
Date of Pronouncement	17/04/2025	

ORDER

PER NAVEEN CHANDRA, AM:

The present appeal is filed by the Department of Revenue against the order of the Commissioner of Income Tax (Appeals)-43, New Delhi ('Ld. CIT(A)' for short] dated 15/02/2023 for the Assessment Year 2021-22.

2. The Ld. counsel for the Assessee submitted vide letter dated that the Assessee is in the process of setting the dispute involved in the present appeal under the Direct Tax Vivad se Vishwas Scheme, 2024('VSVS'). The Ld. Counsel stated that the assessee has filed the

Form No. 1, which is under consideration of the authorities. Thus, Ld. Counsel for the assessee, sought for dismissal of the present appeal.

3. We have heard the matter and since the assessee has opted for settling the dispute arising out of this appeal by availing VSVS Scheme 2024, the appeal filed by the Department is hereby treated as dismissed. The Revenue is given the liberty to get this appeal restored in the event the declaration made under the VSVS Scheme 2024 do not reach the logical conclusions for any reason whatsoever.

4. With the above mentioned liberty given to the Revenue, the appeal filed is hereby dismissed.

Order pronounced in the open court on 17th April, 2025

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Date:- 17 .04.2025
R.N, Sr.P.S*

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Copy forwarded to:

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**