

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 1191/Del/2022**

**निर्धारणवर्ष/Assessment Year:2013-14**

Kobelco Construction Equipment India P. Ltd. H-200, Sector-63, Noida, Uttar Pradesh.	<u>बनाम</u> <b>Vs.</b>	Commissioner of Income Tax (Appeals)-44, Room No.114, 1 <sup>st</sup> Floor, Block-B, Civic Centre, Minto Road, New Delhi.
PAN No.AACCK9469N		
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

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**ITA No. 1536/Del/2022**

**निर्धारणवर्ष/Assessment Year:2013-14**

ACIT, Circle-13(1), Room No.316-A, C.R. Building, I.P. Estate, New Delhi.	<u>बनाम</u> <b>Vs.</b>	Kobelco Construction Equipment India P. Ltd. C-20, South Extension, Part-II, New Delhi.
		PAN No. AACCK9469N
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

Assessee by	Ms. Anchal
Revenue by	Shri S.K. Jadhav, CIT DR

सुनवाईकीतारीख/ Date of hearing:	16.07.2025
उद्घोषणाकीतारीख/ Pronouncement on	16.07.2025

आदेश / O R D E R

PER C.N. PRASAD, J.M.

These appeals are filed by the Assessee as well as Revenue against the order of the Ld. CIT(Appeals)-44, Delhi dated 31.03.2022 for the AY 2013-14.

2. The assessee through letter dated 15.07.2025 submitted that it had opted to settle the disputes in appeal through Direct Tax Vivad se Vishwas Scheme, 2024 and accordingly Form 1 has been filed for the assessment year 2013-14. A copy of Form 1 is placed on record. The Counsel thus, submitted that the Assessee is seeking time.

3. Heard rival submissions, perused Form 1 filed by the assessee under DTVSVS 2024. It is observed from the said Form 1 that the assessee opted to settle the disputes in its appeal in ITA No.1191/Del/2022 and Revenue's appeal in ITA No.1536/Del/2022 for the AY 2013-14 under DTVSV, 2024. Since the assessee has opted under DTVSV 2024 Scheme to settle the issues in these appeals, both the appeals are treated as withdrawn. However, in the event of Revenue not accepting Form 1 filed by the assessee, the Assessee as well as Revenue are given liberty to file

miscellaneous application for restoration of these appeals and to contest on merits.

4. In the result, appeals of the Assessee and Revenue are dismissed as withdrawn.

Order pronounced in the open court on 16.07.2025

Sd/-  
**(M BALAGANESH)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

Dated: 16.07.2025

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**