

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E": NEW DELHI ]**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA. No. 3465/Del/2017  
(Assessment Year: 2009-10)

|  |     |                         |
|--|-----|-------------------------|
| SSVN Land Construction P Ltd,<br>602, A-Block, Naurang House,<br>21-K.G. Marg,<br>New Delhi-110001<br><b>PAN: AALCS7277H</b> | Vs. | Pr. CIT-8,<br>New Delhi |
| (Appellant)  |     | (Respondent)            |

|                       |                             |
|-----------------------|-----------------------------|
| Assessee by :         | Shri C.S. Anand, C.A.;      |
| Department by :       | Shri Mahesh Takhur, Sr. DR; |
| Date of Hearing       | 30/04/2021                  |
| Date of pronouncement | 03/06/2021                  |

**ORDER**

**PER PRASHANT MAHARISHI, A.M.**

1. This appeal is filed by the assessee against the order of the ld. Pr. CIT-8, New Delhi, dated 24<sup>th</sup> March, 2017 for assessment year 2009-10 passed under Section 263 of the Income Tax Act, 1961 (the Act). This appeal was disposed off by the co-ordinate bench vide order dated 15.10.2018 for non-prosecution. The assessee filed a Miscellaneous Application in MA. No. 303 (Del) of 2019 and order passed by the co-ordinate bench in this Misc. application of even date, the order of the co-ordinate bench dated 15.10.2018 was recalled. Thus, this appeal is restored.
2. The ld. AR submitted that against the impugned order passed under Section 263 of the Act the ld. Assessing Officer has already passed the assessment order under Section 144 read with Section 263 and 147 of the Act on 30.12.2017 against which the assessee has filed an appeal before the CIT (Appeals) Delhi. Meanwhile in that appeal assessee has preferred to settle the dispute involved in the appeal under Direct Tax Vivad se Vishwas Act,

2020 by filing Form Nos. 1 and 2 on 30.11.2020. Therefore, this appeal becomes infructuous and assessee may be allowed to withdraw the same.

3. The ld. DR did not have any objection to the same.
4. We have carefully considered the rival contentions and find that when the dispute involved in the above appeal has already been settled by the assessee by filing Form Nos. 1 and 2 under the Direct Tax Vivad se Vishwas Act, 2020, Form No. 3 has also been issued by the ld. Pr. CIT on 121.12.2020 and assessee has also paid due tax thereon, the application of the assessee to withdraw the above appeal is fair. Accordingly, the appeal of the assessee is treated as withdrawn and hence dismissed.
5. In the result, the appeal filed by the assessee in ITA. No. 3465 (Del) of 2017 for assessment year 2009-10 is dismissed.

Order pronounced in the open court on 03/06/2021.

**Sd/-**  
**( BHAVNESH SAINI )**  
**JUDICIAL MEMBER**

**Sd/-**  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

Dated : 03/06/2021

\*MEHTA\*

Copy forwarded to :

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

ASSISTANT REGISTRAR  
ITAT, New Delhi

|   |            |
|---|------------|
| Date of dictation   | 03.06.2021 |
| Date on which the typed draft is placed before the dictating member | 03.06.2021 |
| Date on which the typed draft is placed before the other member     | 03.06.2021 |
| Date on which the approved draft comes to the Sr. PS/<br>PS         | 03.06.2021 |

|   |            |
|---|------------|
| Date on which the fair order is placed before the dictating member for pronouncement  | 03.06.2021 |
| Date on which the fair order comes back to the Sr. PS/ PS                             | 03.06.2021 |
| Date on which the final order is uploaded on the website of ITAT                      | 03.06.2021 |
| date on which the file goes to the Bench Clerk  | 03.06.2021 |
| Date on which the file goes to the Head Clerk   |            |
| The date on which the file goes to the Assistant Registrar for signature on the order |            |
| Date of dispatch of the order   |            |