

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
BENCH 'I-2', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND SH. KULDIP SINGH, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No.6066/Del/2014 (for Assessment Year 2002-03)

Swarovski India Pvt. Ltd. 1A-1D, Vandhana Building, 11 Tolstoy Marg, New Delhi  PAN No. AAGCS 4052 D	Vs.	Addl. CIT Circle – 7(1), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Shri Divyansh Singh, Adv.
Revenue by	Shri Ajit Kumar Singh, CIT(DR)

Date of hearing:	08/12/2020
Date of Pronouncement:	17/12/2020

**ORDER**

**PER ANIL CHATURVEDI, AM:**

The above appeal by the assessee is preferred against the order of the Commissioner of Income Tax (Appeals)-XX, New Delhi dated 08.08.2014 pertaining to Assessment Year 2002-03.

2. Before us, assessee has moved an application dated 7<sup>th</sup> December 2020 wherein the assessee has stated that it has opted for Vivad Se Vishwas (VSV) 2020 and has filed the declaration

(Form-1) and undertaking (Form-2) Scheme and Designated Authority is yet to issue certificate in Form-3.

3. After considering the request made by the assessee, we dismiss the appeal of assessee as withdrawn subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Act, the assessee shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. With these directions **the appeal of the assessee is dismissed as withdrawn.**

4. **In the result, appeal of the assessee is dismissed.**

**Order pronounced in the open court on 17.12.2020**

**Sd/-**  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

\*Priti Yadav, Sr.PS\*

Date:- 17.12.2020

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

**Sd/-**  
**(ANIL CHATURVEDI)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI