

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'C' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI K.N. CHARRY, JUDICIAL MEMBER**

**ITA No.1124/Del/2008
Assessment Year : 2004-05**

**M/s GAIL (INDIA) Ltd.
Mr. L. R. Gupta GM (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)**

**Vs. Addl. CIT,
Range-12, C.R. Building,
New Delhi

(Respondent)**

**ITA No.4578/Del/2007
Assessment Year : 2003-04**

**M/s GAIL (INDIA) Ltd.
Mr. L. R. Gupta GM (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)**

**Vs. Addl. CIT,
Range-12, C.R. Building,
New Delhi

(Respondent)**

**ITA No.6697/Del/2015
Assessment Year : 2003-04**

**M/s GAIL (INDIA) Ltd.
Mr. R.C. Gupta, ED (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)**

**Vs. Dy. Commissioner of Income Tax,
Large Tax Payer Unit, NBCC Plaza,
Pushp Vihar, Sector-3,
New Delhi-110017

(Respondent)**

ITA No.22/Del/2016
Assessment Year : 2003-04

**Dy. Commissioner of Income
 Tax, Circle-1
 Large Tax Payer Unit,
 NBCC Plaza,
 Pushp Vihar, Sector-3,
 New Delhi-110017
 (Appellant)**

**Vs. M/s GAIL (INDIA) Ltd.
 Mr. R.C. Gupta, ED (F& A),
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Respondent)**

ITA No.1044/Del/2011
Assessment Year : 2003-04

**M/s GAIL (INDIA) Ltd.
 Mr. R.C. Gupta, ED (F& A),
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Appellant)**

**Vs. Addl. Commissioner of Income Tax,
 Range-12, C.R. Building,
 New Delhi
 (Respondent)**

ITA No.1305/Del/2008
Assessment Year : 2004-05

**DCIT,
 Circle-12(1),
 New Delhi
 (Appellant)**

**Vs. M/s GAIL (INDIA) LTD.
 16, Bhikaji Kama Place,
 R.K. Puram,
 New Delhi-66
 PAN : AAACG1209J
 (Respondent)**

ITA No.513/Del/2016
Assessment Year : 2004-05

**Dy. Commissioner of Income
 Tax, Circle-1
 Large Tax Payer Unit,
 NBCC Plaza,
 Pushp Vihar, Sector-3,
 New Delhi-110017
 (Appellant)**

**Vs. M/s GAIL (INDIA) Ltd.
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Respondent)**

ITA No.1597/Del/2011
Assessment Year : 2004-05

M/s GAIL (INDIA) Ltd.
Mr. A.K. Kaushik, ED (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)

Vs. Addl. Commissioner of Income Tax,
Range-12, C.R. Building,
New Delhi

(Respondent)

ITA No.1517/Del/2011
Assessment Year : 2004-05

ACIT,
Circle-12(1),
New Delhi

(Appellant)

Vs. M/s GAIL (INDIA) Ltd.
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J

(Respondent)

ITA No.1045/Del/2011
Assessment Year : 2004-05

M/s GAIL (INDIA) Ltd.
Mr. A.K. Kaushik, ED (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)

Vs. Addl. Commissioner of Income Tax,
Range-12, C.R. Building,
New Delhi

(Respondent)

ITA No.1380/Del/2011
Assessment Year : 2004-05

ACIT,
Circle-12(1),
New Delhi

(Appellant)

Vs. M/s GAIL (INDIA) Ltd.
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J

(Respondent)

ITA No.1256/Del/2015
Assessment Year : 2005-06

**Dy. Commissioner of Income
 Tax, Circle-1
 Large Tax Payer Unit,
 NBCC Plaza,
 Pushp Vihar, Sector-3,
 New Delhi-110017
 (Appellant)**

**Vs. M/s GAIL (INDIA) Ltd.
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Respondent)**

ITA No.51/Del/2015
Assessment Year : 2005-06

**M/s GAIL (INDIA) Ltd.
 Mr. A.K. Tiwari, GM, (F& A),
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Appellant)**

**Vs. Dy. Commissioner of Income Tax,
 Circle-1
 Large Tax Payer Unit,
 NBCC Plaza,
 Pushp Vihar, Sector-3,
 New Delhi-110017
 (Respondent)**

ITA No.1010/Del/2016
Assessment Year : 2006-07

**M/s GAIL (INDIA) Ltd.
 Mr. R.C. GUPTA, ED (F& A),
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Appellant)**

**Vs. Addl. Commissioner of Income Tax,
 Range-12, C.R. Building,
 New Delhi
 (Respondent)**

ITA No.2050/Del/2011
Assessment Year : 2006-07

**ACIT,
 Circle-12(1),
 New Delhi
 (Appellant)**

**Vs. M/s GAIL (INDIA) Ltd.
 16, Bhikaji Cama Place,
 New Delhi
 PAN : AAACG1209J
 (Respondent)**

ITA No.2151/Del/2011
Assessment Year : 2006-07

M/s GAIL (INDIA) Ltd.
Mr. A.K. Kaushik, ED (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)

Vs. Addl. Commissioner of Income Tax,
Range-12, C.R. Building,
New Delhi

(Respondent)

ITA No.2152/Del/2011
Assessment Year : 2007-08

M/s GAIL (INDIA) Ltd.
Mr. A.K. Kaushik, ED (F& A),
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Appellant)

Vs. Addl. Commissioner of Income Tax,
Range-12, C.R. Building,
New Delhi

(Respondent)

ITA No.2637/Del/2011
Assessment Year : 2007-08

ACIT,
Circle-12(1),
New Delhi

(Appellant)

Vs. M/s GAIL (INDIA) Ltd.
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J
(Respondent)

ITA No.1743/Del/2016
Assessment Year : 2006-07

Dy. Commissioner of Income
Tax, Circle-1
Large Tax Payer Unit,
NBCC Plaza,
Pushp Vihar, Sector-3,
New Delhi-110017
(Appellant)

Vs. M/s GAIL (INDIA) Ltd.
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J

(Respondent)

**ITA No.4238/Del/2016
Assessment Year : 2007-08**

Dy. Commissioner of Income
Tax, Circle-1
Large Tax Payer Unit,
NBCC Plaza,
Pushp Vihar, Sector-3,
New Delhi-110017
(Appellant)

Vs. M/s GAIL (INDIA) Ltd.
16, Bhikaji Cama Place,
New Delhi
PAN : AAACG1209J

(Respondent)

Appellant by : Shri Vibhu Gupta, Advocate, CA.
Respondent by : Ms. Sunita Singh, CIT-DR.

Date of hearing : 28.12.2020
Date of pronouncement : 28.12.2020

ORDER

PER BENCH :

These appeals are filed by the assessee as well as by the Revenue against the respective orders of Learned CIT(A), for the Assessment Years 2003-04 to 2007-08 respectively.

2. The learned counsel for the assessee, vide his letter dated 24.12.2020, has intimated the Tribunal that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the Vivad Se Vishwas Act, 2020 (in short 'the Act') and requested for withdrawal of the said appeals.

3. Considering the aforesaid situation, the captioned appeals are consigned to records and treated as dismissed.

4. However, the aforesaid is 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 aforestated Act, the appellant (i.e., the assessee) shall be at liberty to approach the Tribunal for

reinstitution of the appeal and the Tribunal shall consider such application appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeals of the assessee and appeals of the Revenue are consigned to record and, for statistical purposes, is treated as dismissed.

Above decision was announced in the presence of both the sides on conclusion of Virtual Hearing on 28th December, 2020.

Sd/-
(K.N. CHARRY)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Shekhar

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar