

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: ' A ' NEW DELHI**

**BEFORE SHRI G. S. PANNU, VICE PRESIDENT
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

(ITA No. 6423/DEL/2019 (A.Y 2013-14)

DCIT Circle-22(2) Room No. 226A, C. R. Building New Delhi (APPELLANT)	Vs	Satellite Finance Pvt. Ltd. 8, Commercial Complex, Masjid Moth, GK-II, New Delhi AAGCS1835E (RESPONDENT)
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Applicant by	Sh. Farhat Khan, Sr. DR
Respondent by	Sh. Sudeep Vijayan, Adv

Date of Hearing	21.06.2021
Date of Pronouncement	21.06.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the Revenue against the order dated 27/05/2019 passed by CIT(A)- XXV, for Assessment Year 2013-14.

2. Before us, the assessee has moved an application and submitted that the assessee has resolved the pending issue through Direct Tax "Vivad se Vishwas Scheme" (VSV) Act, 2020, and has filed Declaration Form No. 1 & 2 the authorities have granted Certificate in Form No. 3 also. The Ld. AR also produced challan thereby pointing out that Rs.45,431/- was paid to the Revenue as tax dues as per Form No. 3 on 05.06.2021.

3. In view of the aforesaid facts and after considering the submissions of the assessee, we dismiss the appeal of Revenue 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 Revenue shall be at liberty to approach the Tribunal for reinstatement of the appeal. The appeal of the Revenue is dismissed.

4. In the result, appeal of the Revenue is dismissed.

Order is pronounced in the open court in presence of both the parties on this 21stDay of June, 2021.

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

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 21/06/2021
R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

