आयकर अपीलीय अधिकरण
दिल्ली पीठ "डी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं.6404/दिल्ली/2018(नि.व. 2015-16)
ITA No. 6404/DEL/2018 (A.Y.2015-16)
आअसं.8966/दिल्ली/2019(नि.व. 2016-17)
ITA No. 8966/DEL/2019 (A.Y.2016-17)

GE Steam Power Systems
(Erstwhile Alstom Power Systems SA)
C/o 6th Floor, Building No. 7A, Standard
Chartered Building, DLF Cyber City, DLF
Phase III, Gurgaon, Haryana 122002
PAN: AAJCA-6836-E ...... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
Central Circle-1(1)(1), International Taxation,
E-2 Block, Civic Centre, Minto Road,
New Delhi 110002 ..... प्रतिवादी/Respondent

Assessee by : Shri Harmeet Singh, Chartered Accountant
Department by : Smt. Anjula Jain, CIT(DR)

सुनवाई की तिथि/ Date of hearing	:	02.06.2025
घोषणा की तिथि/ Date of pronouncement:	:	02.06.2025

आदेश/ORDER

PER BENCH, JM:

These appeals by the assessee are directed against the assessment orders dated 20.02.2018 & 20.09.2019 passed u/s. 143(3) r.w.s. 144C(13) of the Income

Tax Act, 1961 (hereinafter referred to as 'the Act'), for assessment years 2015-16 and 2016-17, respectively.

2. The ld. Counsel for the assessee submits that the assessee has opted to settle the dispute in the appeals under Vivad se Vishwas Scheme, 2024 (in short 'VSVS'). Form No. 1 has already been filed for both assessment years i.e. AY 2015-16 and 2016-17 on 26.12.2024. However, till date Form No. 2 has not been received from the Department. He placed on record copy of Form No. 1 filed by the assessee for AY 2015-16 and 2016-17. Further, the assessee's declaration under VSVS has not been rejected by the Department till date.

3. The ld. DR raise no objection in case the assessee's appeals are disposed of under VSVS.

4. In light of the statement made by ld. Counsel for the assessee, the appeals are dismissed as withdrawn.

5. Liberty is granted to the assessee to revive appeal(s) in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. In the result, appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on Monday the 02nd day of June 2025.

Sd/-	Sd/-
(NAVEEN CHANDRA)	(VIKAS AWASTHY)
लेखाकार सदस्य/ACCOUNTANT MEMBER	न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 02/06/2025

NV/-

प्रतिलिपि अग्रेषित**Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI