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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 459/2006

COMMISSIONER OF INCOME TAX CEN Appellant

Through Mr. Abhishek Maratha, Advocate.

versus

M/S OSWAL CHEMICALS & FERTILIZ Respondent

Through

+ ITA 108/2008

COMMISSIONER OF INCOME TAX DELHI I Appellant

Through Mr. Abhishek Maratha, Advocate.

versus

OSWAL CHEMICALS & FERTILIZERS LTD. Respondent

Through

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Date of Decision: 28th October, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVIN CHAWLA

J U D G M E N T

MANMOHAN, J: (Oral)

The hearing has been done by way of a video conferencing.

CM APPL. 29289/2021 in ITA 459/2006

CM APPL. 29366/2021 in ITA 108/2008

1. Present applications have been filed seeking a direction to the appellant-revenue to withdraw the appeal.



2. In pursuance to the order dated 2nd September, 2021 passed by this Court, learned counsel for the appellant states that respondent has been issued revised Form 3 by the designated authority.

3. Learned counsel for the respondent states that the tax amount has been deposited as mentioned in the rectified Form 3. He further states that the present applications have been filed seeking direction to dispose of the appeals in view of the *Vivaad Se Vishwaas* [VSV] Act, so that the applicant-revenue is able to file intimation regarding the same in Form 4 for final settlement. He clarifies that if the captioned income tax appeals are not settled in terms of the Scheme given under the VSV Act, the appellant-revenue may be granted liberty to revive the income tax appeals.

4. Consequently, the present applications are allowed and the appeals are disposed of with liberty to applicant-respondent to settle its dispute under VSV Act. However, in the event the matter is not settled in terms of the Scheme given under the VSV Act, the appellant-revenue is given liberty to seek revival of the present income tax appeals.

5. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

**OCTOBER 28, 2021
AS**