



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CM-7067-CII-2025 in/and
ITA-181-2022
Date of Decision: May 05, 2025**

**THE PRINCIPAL COMMISSIONER OF INCOME TAX,
FARIDABAD** Appellant

Versus

M/S DLF UNIVERSAL LTD. Respondent

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Varun Issar, Senior Standing counsel for appellant.

Mr. Aman Bansal, Advocate for the applicant-respondent.

LISA GILL, J.

1. This appeal has been filed by Income Tax Department under Section 260A of Income Tax Act against order dated 24.05.2021 passed by learned Income Tax Appellate Tribunal, Delhi Bench, New Delhi in ITA No. 3342/Del/2016.

2. Learned counsel for parties inform that the Assessee/respondent has approached the competent authority under “**The Direct Tax Vivad Se Vishwas Scheme, 2024**” and matter is in the process of settlement. CM-7067-CII-2025 has been filed seeking disposal of this appeal which stands adjourned sine die vide order dated 19.04.2023 in view thereof.

3. At request and with consent of learned counsel for parties, appeal is taken up for hearing today itself.

4. In view of the averments made in application, same is allowed and present appeal is disposed of as infructuous. However, liberty is afforded to appellant to file appropriate application, in case of any subsisting grievance.

**(LISA GILL)
JUDGE**

May 05, 2025
Rts

**(SUDEEPTI SHARMA)
JUDGE**

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No