

**IN THE INCOME TAX APPELLATE TRIBUNAL
“ A ” BENCH, MUMBAI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

S.No	ITA No.	A.Y	Appellant	Respondent
1	6069/Mum/2018	2011-12	Ajay Charandas Arora, Flat No. 9/10, Vaishali, SVP Road, Santhacruz(W), Mumbai – 400054. PAN – AAVPA9906G	ITO, DCIT CC-3, Mumbai.
2	6073/Mum/2018	2011-12	Anil Charandas Arora, Flat No. 11, Vaishali, SVP Road, Santhacruz(W), Mumbai – 400054. PAN – AAVP9903D	ITO, DCIT CC-3, Mumbai.

अपीलार्थी ओर से/ Appellant by :	Shri Shashi Bekal, AR
प्रत्यर्थी की ओर से/ Respondent by :	Shri Michael Jerald, DR

सुनवाई की तारीख / Date of Hearing	06/10/2020
घोषणा की तारीख/ Date of Pronouncement	06/10/2020

□ देश / O R D E R

PER BENCH:

1. These are the appeals filed by the different assessees against the separate orders of the Ld. Commissioner of Income Tax (Appeals)-47, Mumbai passed u/s 271(1)(c) and 250 of the Income Tax Act,

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1961. Since the sole issue involved in these appeals are identical and similar, for the sake of convenience they are clubbed and heard together and consolidated order passed.

2. At the time of hearing, the Ld. AR of the assessee submitted that the assessee has opted for 'Vivad se Vishwas' scheme 2020 and supported his submissions with the copy of Form-3 under Vivad se Vishwas Act, 2020, in respect of both the assessees and prayed for withdrawal of the appeals.

3. The Ld. DR has no objection as the assessee has filed Form-3 under Vivad se Vishwas scheme 2020 and complied the guidelines of the scheme.

4. We heard the submissions and perused the material on record. Since, the assessee has opted Vivad se Vishwas scheme, 2020 and filed the copy of Form - 3 and also prayed for withdrawal of the appeal. Accordingly, we dismissed the appeals of the assessees as withdrawn.

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5. In the result, the appeals of the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 06.10.2020

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 06/10/2020

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित □ यकर □ युक्त / The CIT(A)
4. □ यकर □ युक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, □ यकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai