

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI**

BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER

ITA No. 3842/MUM/2018 (A.Y: 2014-15)

Umesh Joshi A-401, Kohinoor Complex Mula Road, Khadaki, Pune Maharashtra - 411005 PAN: ABOPJ0541Q	v.	ACIT – CC – 8(4) Mumbai
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Amrita Singh
Date of Hearing	:	20.10.2020
Date of Pronouncement	:	20.10.2020

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals) – 50, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 27.04.2018 for the A.Y.2014-15.
2. Ld. Counsel for the assessee through his letter stated that assessee has opted for Vivad se Vishwas Scheme and requested for withdrawal of appeal. Ld. DR has no objection.

3. We have heard submissions. Contents of the letter filed by the counsel for the assessee are as under: -

"We have to humbly submit that Appellant had filed Vivad se Vishwas Scheme for the said assessment year. The said application had been approved by the Principal Commissioner of Income Tax. Copy of Form 3 received from the department with respect to said assessment year is being attached for your Honour ready reference and records.

Hence, in view of the said application being accepted and Appellant proceeding under the Vivad se Vishwas Scheme, the Appellant prays that the said appeal filed and being pending for disposal may kindly be treated as withdrawn by the Appellant, subject to the final acceptance of the said application by Department filed under the Vivad se Vishwas Scheme.

Hence, we request Your Honour to kindly treat this letter as suitable petition for withdrawal of the appeal for said assessment year."

Along with this letter, copy of Form-3 i.e. Form for certificate under sub-section 5 of the Direct Tax Vivad se Vishwas Act issued by PCIT (Central) Mumbai dated 31.08.2020 was also enclosed. In view of the above submissions and request for withdrawal of appeal, this appeal is permitted to be withdrawn.

4. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced on 20.10.2020 as per Rule 34(4) of ITAT Rules by placing the pronouncement list in the notice board.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Mumbai / Dated 20/10/2020
Giridhar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER
(Asstt. Registrar)
ITAT, Mum