

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

BEFORE SHRI SHAMIM YAHYA (AM) AND SHRI RAM LAL NEGI (JM)

**ITA No. 3691/MUM/2019
Assessment Year: 2010-11
&
ITA No. 3692/MUM/2019
Assessment Year: 2011-12**

Surajmal Mehta, 24-I, 2 nd Carpenter Street, ND Road, Mumbai - 400004 PAN: AADPM9634P	Vs.	The Income Tax Officer-19(3)(4), Matru Mandir, 2 nd Floor, Tardeo Road, Grant Road, Mumbai - 400007
(Appellant)		(Respondent)

Assessee by : Assessee's withdrawal letter dated
14.10.2020

Revenue by : Shri Jitendra Kumar (DR)

Date of Hearing: 19/10/2020
Date of Pronouncement: 20/10/2020

ORDER

PER RAM LAL NEGI, JM

The assessee has filed these appeals assessee against the two orders dated 30.04.2019 passed by the Ld. Commissioner of Income Tax (for short 'the CIT (A)-5, Mumbai, which pertain to the assessment years 2010-11 and 2011-12, whereby the Ld. CIT (A) has dismissed the appeals filed by the assessee against the assessment orders passed u/s 143 (3) r.w.s 147 of the Income Tax Act, 1961 (for short the 'Act').

2. The assessee has challenged the impugned orders passed by the Ld. CIT (A) *inter alia* on the ground that the Ld. CIT (A) has erred in upholding the addition of 12.5% of the total amount of bogus purchases made by the AO.

3. These appeals were fixed for hearing on 19.10.2020. None appeared on behalf of the assessee. We notice that the assessee has submitted applications for withdrawal of these appeals stating that the assessee has opted to settle the dispute under Vivad se Vishwas Act, 2020 and the assessee has already applied for the same.

4. The Ld. Departmental Representative did not oppose the applications filed by the assessee.

5. We have perused the material on record. The assessee has enclosed declarations in prescribed Form and undertakings under sub-section (5) of section 4 of the Direct Tax Vivad se Vishwas Act 2020 along with the applications for withdrawal of appeals. Since the assessee wants to settle its dispute under Vivad se Vishwas Act 2020, we allow the applications for withdrawal of the appeals and dismiss the said appeals as withdrawn.

In the result, appeals filed by the assessee for assessment years 2010-11 and 2011-12 are dismissed as withdrawn.

Order pronounced on 20th October, 2020 under Rule 34(4) of the ITAT Rules.

Sd/-
(SHAMIM YAHYA)

ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated: 20/10/2020

Sd/-
(RAM LAL NEGI)
JUDICIAL MEMBER

Alindra, PS

आदेश प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**