

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

**BEFORE SHRI SHAMIM YAHYA, AM AND SHRI AMARJIT SINGH, JM**

आयकर अपील सं/ I.T.A. No.47/Mum/2020

(निर्धारण वर्ष / Assessment Year: 2015-16)

Manoj Narayan Shetty Room No.16, B Wing, 6 <sup>th</sup> Floor, Ashar IT Park, Road No.16Z, MIDC Thane West- 400604.	<b>बनाम/</b> Vs.	ITO Ward 2(5) Thane.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ANMPS0248P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Deepak Raje
Revenue by:	Shri A. K. Srivastava

सुनवाई की तारीख / Date of Hearing: 04/11/2020

घोषणा की तारीख /Date of Pronouncement: 04/11/2020

**आदेश / ORDER**

**PER AMARJIT SINGH, JM:**

This is an appeal filed by the assessee against the order dated 04.11.2019 passed by the Commissioner of Income Tax (Appeals)-01 Mumbai [hereinafter referred to as the “CIT(A)”] and pertains to A.Y.2015-16.

2. The assessee has raised the following grounds.: -

- “1. On the facts & in the circumstances of the case and in law the Ld. Commissioner of Income Tax (Appeals)-1 Thane, erred in confirming the additions made by the Income Tax Officer Ward 2(5) Thane without appreciating the merits of the case.
2. On the facts & in the circumstances of the case and in law the Ld. Commissioner of Income Tax (Appeals)-1 Thane, erred in confirming the additions of Rs.1,07,45,963/- being difference between Gross Receipts as per 26AS and Gross receipts as per return of deductions for business expenditure.
3. On the facts & in the circumstances of the case and in law the Ld. Commissioner of Income Tax (Appeals)-1 Thane, erred in treating the entire additional gross receipt as income instead of net profit therefrom.
4. The Appellant reserves right to add, alter or amend the grounds of appeal on or before the date of hearing.”



ITA No. 47/M/2020  
A.Y.2015-16

3. At the outset, the Ld. Counsel of the assessee stated that he is requesting that assessee may be permitted to withdraw the appeal. He submitted that assessee has opted for resolution of disputed tax under *Direct Tax Vivad se Vishwas Act 2020* (Act 3 of 2020). He submitted that assessee has accordingly filed the necessary declaration and competent authority has issued Form No.3 in this regard also. In the view of the matter he sought to withdraw the appeal. The Ld. DR did not have any objection.

4. Accordingly in the light of the above decision, we permit the withdrawal of above appeal accordingly. Hence, this appeal is disposed off by treating them as withdrawn.

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

Order pronounced in the open court on 04/11/2020

Sd/-

(SHAMIM YAHYA)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 04/11/2020

Vijay Pal Singh (Sr.PS)

Sd/-

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

**आदेश की 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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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