

आयकर अपीलीय अधिकरण "ई" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"E" BENCH, MUMBAI

माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI SAKTIJIT DEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.1453/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2015-16)

ACIT-Circle-16(1) Room No.439, 4 th Floor Aaykar Bhavan, M.K. Road, Mumbai-400 020	बनाम/ Vs.	M/s. TV 18 Home Shopping Network Ltd. 414, Empire Complex Senapati Bapat Marg, Lower Parel Mumbai-400 013.
PAN/GIR No. AACCT-4674-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Jayesh Jain-Ld. AR
Revenue by	:	Shri Vijay Kumar P. Menon-Ld.DR
सुनवाई की तारीख/ Date of Hearing	:	24/11/2020
घोषणा की तारीख / Date of Pronouncement	:	24/11/2020

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. By way of this appeal, the revenue contest the action of Ld. first appellate authority in deleting certain disallowance u/s 40(a)(ia) for Rs.395.19 Lacs.
2. The Ld. Authorized Representative for assessee (AR), at the outset, submitted that the assessee has already opted for *Vivad Se Vishwas Scheme (VVS Scheme)* and filed requisite declaration in Form-1 on 05/11/2020. The copy of the same has been placed on record. In the said background, Ld. AR submitted that the appeal may be

dismissed in terms of decision of Hon'ble Madras High Court in **M/s Nannusamy Mohan (HUF) V/s ACIT (TCA NO. 372 of 2020) dated 16/10/2020**. The Ld. DR did not object to the same but pleaded for liberty in case the declaration is not accepted for whatsoever reasons.

3. Upon due consideration, going by the said decision, since the assessee has already opted for VVS Scheme and filed requisite declaration therein, the appeal would stand dismissed. However, the revenue is given liberty to seek restoration of this appeal in the event the ultimate decision to be taken on the declaration filed by the assessee u/s 4 of *The Direct Tax Vivad Se Vishwas Act, 2020* is not in favor of the assessee. If such prayer is made, the registry shall entertain the prayer forthwith without insisting upon any application to be filed for condonation of delay in restoration of the appeal and on such request being made by the revenue by filing a miscellaneous application for restoration, the registry shall place such petition before the bench for orders.

4. In view of the foregoing, the appeal stands dismissed.

Order pronounced on 24th November, 2020.

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 24/11/2020
Sr.PS:-Jaisy Varghese

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.