

आयकर अपीलीय अधिकरण "ए" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" 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.5181/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2015-16)

Lodha Developrs Limited (Successor to Lodha Ideal Buildcon Pvt.Ltd. since merged with Suryakrupa Constructions Pvt.Ltd.) Room No.412, 4 th Floor 17G, Vardhman Chamber Cawasji Patel Road Horniman Circle, Fort Mumbai-400 001.	बनाम/ Vs.	DCIT-Central Circle-7(3) Room No.655, Aaykar Bhavan, MK Road Mumbai-400 020.
PAN/GIR No. AABCL-2978-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Ashish Gogri-Ld. AR
Revenue by	:	Shri Rajeev Harit -Ld.CIT-DR

सुनवाई की तारीख/ Date of Hearing	:	01/12/2020
घोषणा की तारीख / Date of Pronouncement	:	01/12/2020

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. By way of this appeal, the assessee contests the order of Ld. first appellate authority on certain grounds of appeal.
2. The Ld. AR placed on record a letter dated 30/11/2020 wherein it has been stated that the assessee is in the process of analyzing the alternative to opt for *Vivad Se Vishwas Scheme (VVS Scheme)*.

3. Keeping in view the aforesaid submissions and 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 bench deem it fit to dismiss the appeal. Accordingly, going by the said decision, since the assessee is opting for VVS Scheme, the appeal stand dismissed. However, the assessee 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 assessee 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 01st December, 2020.

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 01/12/2020

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.