



**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"SMC" BENCH, MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA no.2627/Mum./2019  
(Assessment Year : 2010-11)

ITA no.2628/Mum./2019  
(Assessment Year : 2011-12)

ITA no.2629/Mum./2019  
(Assessment Year : 2012-13)

M/s. S.K. Traders  
Shop no9, R.K. Building no.2  
Opp. Shree Vimalnath Jain Temple  
9<sup>th</sup> Khetwadi Lane, Mumbai 400 004  
PAN – AANFS1803J

..... Appellant

v/s

The Assessing Officer  
Circle-30, Mumbai

..... Respondent

Assessee by : None  
Revenue by : Shri Sanjay J. Sethi

Date of Hearing – 26.11.2020

Date of Order – 26.11.2020

**ORDER**

Captioned appeals have been filed by the same assessee challenging the order dated 11.5.2018, passed by the learned Commissioner of Income Tax (Appeals), Mumbai, for the assessment years 2010-11, 2011-12 and 2012-13.

2. When the appeals were called for hearing, no one was present on behalf of the assessee to represent the case. However, the assessee

has filed a letter dated nil received by the Registry on 25<sup>th</sup> November 2020, wherein, the assessee has sought permission to withdraw the appeals as it would be settling the dispute under the Vivad Se Vishwas Act, 2020.

3. The learned Departmental Representative has no objection for withdrawal of the appeals by the assessee.

4. Heard the learned Departmental Representative and perused material on record. Considering the fact that the assessee has sought withdrawal of the present appeals as he wants to settle the dispute under Vivad Se Vishwas Act, 2020, I permit the assessee to withdraw the appeals at this stage. However, liberty is granted to the assessee to seek restoration of these appeals in the event the declaration filed under Vivad Se Vishwas Tax Scheme is not accepted by the Department. It is further made clear, in such eventuality if the assessee seeks restoration of the present appeals by filing miscellaneous application, the delay, if any, should be condoned without insisting upon filing any application for condonation of delay. This is in view of the decision of the Hon'ble Madras High Court in order dated 16<sup>th</sup> October 2020, delivered in *M/s. Nannusamy Mohan (HUF) v/s ACIT, TCA no.372 of 2020*. With the aforesaid observations, the appeals are dismissed as withdrawn.

5. In the result, appeals are dismissed with aforementioned liberty.

Order pronounced in the open court on 26.11.2020.

**Sd/-  
SAKTIJIT DEY  
JUDICIAL MEMBER**

**MUMBAI, DATED: 26.11.2020.**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

*Pradeep J. Chowdhury  
Sr. Private Secretary*

True Copy  
By Order

Assistant Registrar  
ITAT, Mumbai