

आयकर अपीलिय अधिकरण  
मुंबई पीठ "एस एम सी"  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं.739/मुं/2019 (नि.व.2011-12)  
ITA NO. 739/MUM/2019 (A.Y.2011-12)

Smt. Sumitra Sureshkumar Jain,  
3<sup>rd</sup> Floor, 34/36, Champa Galli,  
Kalbadevi Road, Mumbai 400 002  
PAN: AAEPJ 7577P

: अपीलार्थी/ **Appellant**

**बनाम/ Vs.**

Income Tax Officer ,Ward 18(3)(4),  
608, Earnest House, Nariman Point,  
Mumbai 400 021

: प्रत्यर्थी/ Respondent

**Assessee by** : None  
**Revenue by** : Ms Smita Verma

सुनवाई की तारीख/  
**Date of Hearing** : 04/11/2020  
घोषणा की तारीख /  
**Date of Pronouncement** : 04/11/2020

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-53, Mumbai (in short 'the CIT(A)') dated 20/12/2018 for the assessment year 2011-12.

2. The assessee has filed an application seeking withdrawal of appeal in the light of the fact that the assessee is seeking benefit under 'Vivad Se

Vishwas Scheme, 2020'( in short "VSVS'). The assessee has filed copy of acknowledgement and Form No.1 filed under the said Scheme.

3. Ms. Smita Verma, representing the Department has no objection for withdrawal of the appeal at this stage under VSVS by the assessee.

4. Heard. In view of the fact that assessee has made an application under VSVS the assessee is allowed to withdraw appeal at this stage. Thus, the appeal of assessee is dismissed as withdrawn.

5. Liberty is granted to the assessee to restore the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time [ Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court]

6. The appeal of assessee is dismissed as withdrawn with the liberty aforesaid.

Order pronounced on Monday the 4<sup>th</sup> day of November, 2020.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 04 /11/2020  
Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,  
Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**