

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 7410/Mum/2016
(Assessment Years: 2012-13)**

Drop Clothing Co 38/39/40, survey Industrial Estate, Sonawala Caross Road No.1, Goregaon (East, Mumbai – 400 063)	बनाम/ Vs.	ACIT 31(1) C-11, 7 th Floor, Pratyakshkar Bhavan, BKC Bandra (E), Mumbai
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADFD7257R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Ajay Gosalia, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Sunil Deshpande, DR

सुनवाई की तारीख / Date of Hearing	02/12/2020
घोषणा की तारीख /Date of Pronouncement	02/12/2020

आदेश / O R D E R

PER PAVAN KUMAR GADALE - JM:

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals) -42, Mumbai, passed u/s. 143(3) of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee is intended to settle the

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tax litigation by opting for 'Vivad se Vishwas Scheme 2020'. Contra, the Ld. DR has no objections.

3. We heard the rival contentions and perused the material on record. Since the assessee has opted for 'Vivad se Vishwas Scheme 2020' and the assessee would be moving an application for the scheme as envisaged by the Ld. AR. We are of the view that, the no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 02.12.2020

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 02/12/2020

KRK, PS