

आयकर अपीलीय 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. 6705/मुं/2018 (नि.व.2011-12)  
ITA NO. 6705/MUM/2018 (A.Y.2011-12)

Welcome Stores,  
Ground Floor, Shop No.12, Plot No.394,  
Surji Vallabhdas Chawl, Ganpatrao Kadam  
Marg, Worli, Mumbai 400 018  
PAN:AAMFW0709N

: अपीलार्थी/ **Appellant**

**बनाम/** Vs.

Income Tax Officer – 21(3)(5)  
Mumbai.

: प्रत्यर्थी/ Respondent

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

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

**आदेश/ ORDER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-48, Mumbai ( in short 'the CIT(A)') dated 30/08/2018 for the assessment year 2011-12.

2. The assessee vide letter dated 6<sup>th</sup> November, 2020 submitted that the assessee is opting for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS')

therefore, the assessee wants to withdraw the appeal. The contents of the letter reads as under:-

*“ The Hon’ble Members,  
Income Tax Appellate Tribunal,  
SMC Bench, Mumbai.*

*Dear Sir,*

*Ref:- Welcome Stores- Appeal No.ITA 6705/Mum/2018  
Sub:- Withdrawal of Appeal.*

*With reference to above, I have to state that we have applied under ‘Viwad Se Vishwas Scheme on 04/11/2020 vide receipt No. 699250500041120.*

*In the circumstances, we here by withdraw our appeal.*

*Thanking your,*

*Yours faithfully,*

*For Welcome Stores*

*Sd/- Authorized Signatory.”*

3. Shri Sanjay J. Sethi, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of ‘VSVS’.

4. In view of the above request of the assessee, the assessee is allowed to withdraw the appeal. Thus, the appeal of assessee is dismissed as withdrawn.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 on account of delayed communication of outcome under VSVS. [ 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 Tuesday the 1<sup>st</sup> day of December, 2020.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 01/12/2020  
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**