

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. 3671/मुं/2019 (नि.व.2010-11)  
ITA NO. 3671/MUM/2019 (A.Y.2010-11)  
आअसं. 3672/मुं/2019 (नि.व.2011-12)  
ITA NO. 3672/MUM/2019 (A.Y.2011-12)

Balmohan Vidya Mandir Trust,  
59-65, M.B.Raut Road, Shivaji Park,  
Dadar, Mumbai 400 028  
PAN: AAATB0099C

: अपीलार्थी/ **Appellant**

**बनाम/** Vs.

Income Tax Officer(E)-1(1),  
Piramal Chamber, 5<sup>th</sup> Floor,  
Lalbaug,Mumbai 400 012

: प्रत्यर्थी/ **Respondent**

**Assessee by** : Shri Anil Sathe  
**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**

These two appeals by the assessee are directed against the order of Commissioner of Income Tax (Appeals)-3, Mumbai ( in short 'the CIT(A)') for the assessment year 2010-11( dated 24/02/2019) and assessment year 2011-12 (dated 22/02/2019), respectively.

2. Shri Anil Sathe, appearing on behalf of the assessee submitted that the assessee is opting for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS') and has already filed requisite application in the prescribed form, therefore, these appeals may be dismissed as withdrawn at this stage. The liberty may be provided to the assessee to revive the appeals in case the matter fails to mature under 'VSVS'.

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

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 Thus, these appeals by the assessee are dismissed as withdrawn.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

//True Copy//

BY ORDER,

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