

आयकर अपीलीय अधिकरण
मुंबई पीठ "जे"
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "J", MUMBAI

श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री एस. रिफौर रहमान, लेखा सदस्य के समक्ष
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER

आअसं. 3496/मुं/2016 (नि.व.2006-07)
ITA NO. 3496/MUM/2016 (A.Y.2006-07)
आअसं. 3534 - 3535/मुं/2017 (नि.व.2007-08 & 2008-09)
ITA NO. 3534 - 3535/MUM/2017 (A.Y.2007-08 & 2008-09)
आअसं. 3495/मुं/2016 (नि.व.2009-10)
ITA NO. 3495/MUM/2016 (A.Y.2009-10)
आअसं. 3536- 3538/मुं/2017 (नि.व.2010-11 to 2012-13)
ITA NO. 3536 - 3538/MUM/2017 (A.Y.2010-11 to 2012-13)

Uttam Galva Steels Limited,
Uttam House, 69 P. D'Mello Road,
Carnak Bunder, Mumbai 400 009
PAN: AAACU1710C

..... अपीलार्थी/ **Appellant**

Vs.

Dy. Commissioner of Income Tax,
Central Circle-37,
Mumbai.

..... प्रत्यर्थी/ **Respondent**

Assessee by : Shri Shri Rahul Hakani
Revenue by : Shri Sunil Jha

सुनवाई की तिथि/ Date of hearing : 03/12/2020
घोषणा की तिथि/ Date of pronouncement : 03/12/2020

आदेश/ ORDER

PER BENCH:

These seven appeals for assessment years 2006-07 to 2012-13, respectively are by the assessee . The appeals for assessment years 2006-07 and 2009-10 are directed against the orders of Commissioner of Income Tax (Appeals)-53, Mumbai (in short 'the CIT(A)). Both the impugned orders are dated 29/02/2016. The other five appeals for assessment years 2007-08, 2008-09 and 2010-11 to 2012-13, respectively are directed against the orders of CIT(A) -58, Mumbai. The impugned orders for all five assessment years are of even date i.e. 15/02/2017.

2. Shri Rahul Hakani appearing on behalf of the assessee submitted that the assessee is opting for 'Vivad Se Vishwas Scheme, 2020'(in short 'VSVS'). Therefore, the assessee vide letter dated 2nd December, 2020 has prayed for withdrawal of appeals. The contents of the letter reads as under:-

"Sub: Withdrawal of Appeals

Ref: ITAT Appeals

Dear Sir,

In respect of the above, during the course of today's hearing i.e. 2nd December, 2020 we are writing this letter to your honour that we have filed applications for Vivad Se Vishwas Scheme for the following appeals. The details of the same are as under.

Sr. No.	Appeal No.	Assessment Year	Date of filing of Appeal
1.	3496/M/2016	2006-07	19/05/2016
2.	3534/M/2017	2007-08	15/05/2017
3.	3535/M/2017	2008-09	15/05/2017
4.	3495/M/2016	2009-10	19/05/2016
5.	3536/M/2017	2010-11	15/05/2017
6.	3537/M/2017	2011-12	15/05/2017
7.	3538/M/2017	2012-13	15/05/2017

We have received form No.3 from the Commissioner of Income Tax-Central III on 14th September,2020. In view of the same we want to withdraw the above appeals filed by us. You are hereby requested to withdraw all the appeals mentioned above.

Please do the needful.

Thanking you,

Yours Truly,

For Uttam Galva Steels Limited

Sd/-

Authorized Signatory.”

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

4. In view of the prayer made by the assessee, the assessee is allowed to withdraw aforementioned appeals. Thus, the appeals of assessee are dismissed as withdrawn.

5. Liberty is granted to the assessee to restore the appeals 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 appeals 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 in the open court on Thursday, the 3rd day of December, 2020.

Sd/-

(S.RIFAUR RAHMAN)

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

03 /12/2020

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)
Mumbai

ITAT,