

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "B" BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)  
And Amarjit Singh (Judicial Member)]**

ITA No. 1429/Mum/2015  
Assessment Year: 2008-09

**M/s. Neville H. Mehta**  
84, Bhaktawar Apts. 22,  
Narayan Dabholkar Road,  
Malabar Hill, Mumbai-400 006  
[PAN: AAEPM 1202 A]

.....Appellant

**Vs**

**ACIT-16(1)**  
2<sup>nd</sup> Floor, Matru Mandir Building,  
Tardeo Road, Mumbai -400 007

.....Respondent

**Appearances by**

**Neville H. Mehta & Sanjay Parikh** for the appellant  
**V. Tripathi** for the respondent

Date of concluding the hearing : October 26, 2020  
Date of pronouncement : November 12, 2020

**ORDER**

**Per Pramod Kumar, VP:**

1. By way of this appeal, the Assessing Officer has challenged correctness of the order dated 15.12.2014 passed by the learned CIT(A)-30, Mumbai in the matter of assessment u/s.143(3) r.w.s. 263 of the Income Tax Act, 1961, for the assessment year 2008-09.
2. When this appeal was called out for hearing, the Id. Counsel of the assessee submitted that he has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and is awaiting for final resolution of the matter under the said scheme. He

submitted that upon completion of the necessary formalities, he will withdraw the appeal. In response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeal being dismissed as withdrawn as long as his right for revival of the appeal are protected, in the event of, for some unforeseen reason, the matter being not settled under the Vivad se Vishwas scheme.

3. The Id. DR also did not object to course so suggested.

4. In view of the above, we dismiss the appeal as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the Vivad se Vishwas scheme, the assessee shall have liberty to approach the Tribunal for restoration of his appeal.

5. In the result, the appeal is dismissed as withdrawn – subject to the observation above. Pronounced in the open court today on the 12<sup>th</sup> November, 2020.

**Sd/-**  
**Amarjit Singh**  
(Judicial Member)

**Sd/-**  
**Pramod Kumar**  
(Vice President)

**Mumbai, dated the 12<sup>th</sup> day of November, 2020**  
*Roshani, Sr. PS*

*Copies to:*

(1)	<i>The Applicant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Mumbai benches, Mumbai*

<b>Sr. No.</b>	<b>Details</b>	<b>Date</b>	<b>Initials</b>	<b>Designation</b>
1	Draft dictation sheets are attached	Yes		Sr.PS/PS
2	Draft dictated on	5.11.20		Sr.PS/PS
3	Draft Placed before author	5.11.20		Sr.PS/PS
4	Draft proposed & placed before the Second Member			JM/AM
5	Draft discussed/approved by Second Member			JM/AM
6	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
7	Order pronouncement on			Sr.PS/PS
8	File sent to the Bench Clerk			Sr.PS/PS
9	Date on which the file goes to the Head clerk			
10	Date on which file goes to the AR			
11	Date of Dispatch of order			