

IN THE INCOME TAX APPELLATE TRIBUNAL "F" BENCH, MUMBAI

**BEFORE SHRI AMARJIT SINGH, JM AND SHRI MANOJ KUMAR
AGGARWAL, AM**

आयकर अपील सं/ I.T.A. No. 4888/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2008-09)

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आयकर अपील सं/ I.T.A. No. 4889/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2009-10)

&

आयकर अपील सं/ I.T.A. No. 4890/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2010-11)

&

आयकर अपील सं/ I.T.A. No. 4891/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)

&

आयकर अपील सं/ I.T.A. No. 4892/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2013-14)

Vallabh Kumar N. Sheth Plot No.7, Hatkesh CHS Opp, Jalaram Hall, Juhu Scheme, Ville Parle (W), Mumbai-400056.	बनाम/ Vs.	DCIT Cen Cir 4(2) Aayakar Bhavan, M. K. Rd, Churchgate, Mumbai- 400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAOPS8191C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

आयकर अपील सं/ I.T.A. No. 4879/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2007-08)

&

आयकर अपील सं/ I.T.A. No. 4880/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2009-10)

&

आयकर अपील सं/ I.T.A. No. 4881/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2010-11)

&

आयकर अपील सं/ I.T.A. Nos. 4882/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)



ITA. Nos. 4888,4889 & 4892/M/2018
ITA. No.4879 to 4883
A.Ys. 2007-08 to 2013-14

&

आयकर अपील सं/ I.T.A. No. 4883/Mum/2018
(निर्धारण वर्ष / Assessment Year:2013-14)

Jitendra Natwarlal Sheth 302, 3 rd Floor, Padmanabh Bldg, NS Road, No.8, Ville Parle (W), Mumbai-400049.	बनाम/ Vs.	DCIT Cen Cir 4(2) Aayakar Bhavan, M. K. Road, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABPS8548Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Ms.Kinjal Bhuta
Revenue by:	Ms. Usha Gaikwad (DR)

सुनवाई की तारीख / Date of Hearing: 07/12/2020
घोषणा की तारीख /Date of Pronouncement: 07/12/2020

आदेश / ORDER

PER BENCH:

These appeals filed by the assessee against the order dated 05.06.2018 passed by the Commissioner of Income Tax (Appeals), 52 Mumbai [hereinafter referred to as the "CIT(A)"]. Relevant to the A.Ys. 2007-08 to 2013-14.

2. When these appeals were 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 appeals. In response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeals being dismissed as withdrawn as long as his right for revival of the appeals are protected, in the event of, for some unfortunate reason, the matter being not settled under the *Vivad se Vishwas scheme*.



ITA. Nos. 4888,4889 & 4892/M/2018

ITA. No.4879 to 4883

A.Ys. 2007-08 to 2013-14

3. The Ld. DR also did not object to disgrace so suggested.
4. In view of the above, we dismiss the appeals 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 appeals.
5. In the result, the appeals are dismissed as withdrawn – subject to the observation above.

Order pronounced in the open court on 07/12/2020

Sd/-

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 07/12/2020

Vijay Pal Singh/Sr. PS

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai