



**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"SMC" BENCH, MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA no.1559/Mum./2019  
(Assessment Year : 2013-14)

Shri Aishvarya Sinha  
Apt. 15, Wing-A, Bandstand CHS  
Kane Road, Bandra West  
Mumbai 400 050  
PAN – CPYPS2497L

..... Appellant

v/s

Income Tax Officer  
Ward-24(1)(1), Mumbai

..... Respondent

Assessee by : Ms. Shetal Shah  
Revenue by : Shri Sanjay J. Sethi

Date of Hearing – 16.12.2020

Date of Order – 16.12.2020

**ORDER**

The aforesaid appeal has been filed by the assessee challenging the order dated 31<sup>st</sup> December 2018, passed by the learned Commissioner of Income Tax (Appeals)-36, Mumbai, for the assessment year 2013-14.

2. The learned Authorised Representative has mailed a letter stating that the assessee has already applied for settling the tax dispute arising in this appeal under the Direct Tax Vivad Se Vishwas Act, 2020.

The aforesaid letter along with the copies of the declarations filed in Form-I and II are kept on record.

3. Heard the parties and perused the material on record. Considering the fact that the assessee has already applied for settling the dispute in the present appeal under the Direct Tax Vivad Se Vishwas Act, 2020, I am inclined to dismiss the appeal as withdrawn. However, liberty is granted to the assessee to seek restoration of this appeal in the event the application to be filed under the Vivad Se Vishwas Act, 2020 is not accepted by the Department. In other words, in the event of non acceptance of assessee's declaration by the Revenue, the assessee can file a miscellaneous application seeking recall of this order and restoration of the appeal. This is in view of the decision of the Hon'ble Madras High Court in order dated 16<sup>th</sup> October 2020, delivered in M/s. Nannusamy Mohan (HUF) v/s ACIT, TCA no.372 of 2020.

4. In the result, appeal is dismissed with the aforementioned liberty.

Order pronounced in the open court on 16.12.2020

**MUMBAI, DATED: 16.12.2020**

**Sd/-  
SAKTIJIT DEY  
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Assistant Registrar  
ITAT, Mumbai