



IN THE INCOME TAX APPELLATE TRIBUNAL

"SMC" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA no.2181/Mum./2019
(Assessment Year : 2009-10)

ITA no.2182/Mum./2019
(Assessment Year : 2010-11)

ITA no.2183/Mum./2019
(Assessment Year : 2011-12)

ITA no.2184/Mum./2019
(Assessment Year : 2012-13)

ITA no.2185/Mum./2019
(Assessment Year : 2013-14)

ITA no.2267/Mum./2019
(Assessment Year : 2014-15)

J.M. Exports
AW 3062, Bharat Diamond Bourse
Bandra Kurla Complex, Bandra (E)
Mumbai 400 051
PAN – AACFJ6782A

..... Appellant

v/s

Income Tax Officer
Ward-31(2)(1), Mumbai

..... Respondent

Assessee by : Shri Himanshu Gandhi
Revenue by : Shri Sanjay J. Sethi

Date of Hearing – 16.12.2020

Date of Order – 16.12.2020

ORDER

The aforesaid appeals have been filed by the same assessee challenging separate orders passed by the learned Commissioner of Income Tax (Appeals)-42, Mumbai, for the assessment years 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15.

2. The learned counsel for the assessee has filed a letter dated 15th December 2020, before the Registry of the Tribunal stating that the assessee has filed applications/declarations for settling the tax dispute arising in these appeals under the Direct Tax Vivad Se Vishwas Act, 2020. The aforesaid letter is kept on record.

3. Heard the learned counsels appearing for the parties and perused the material on record. Considering the fact that the assessee has already applied for settling the dispute in the present appeals under the Direct Tax Vivad Se Vishwas Act, 2020, I am inclined to dismiss the appeals as withdrawn. However, liberty is granted to the assessee to seek restoration of these appeals in the event the applications filed under the Vivad Se Vishwas Act, 2020 are not accepted by the Department. In other words, in the event of non acceptance of assessee's declarations by the Revenue, the assessee can file miscellaneous applications seeking recall of this order and restoration of the appeals. This is in view of the decision of the Hon'ble Madras

High Court in order dated 16th October 2020, delivered in M/s. Nannusamy Mohan (HUF) v/s ACIT, TCA no.372 of 2020.

4. In the result, appeals are dismissed.

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