

आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI

माननीय श्री अमरजीत सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI AMARJIT SINGH, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.4324/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2015-16)

Priyam Jhaveri 6 th Floor, Nanavati Mahalya 18, Homi Modi Street Fort, Mumbai - 400 001.	बनाम/ Vs.	DCIT-2(2)(2) Aaykar Bhawan, MK Road Mumbai -400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAAPJ -7656-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Ravi Changani-Ld. AR
Revenue by	:	Shri Sanjay J. Sethi-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	22/12/2020
घोषणा की तारीख / Date of Pronouncement	:	22/12/2020

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year 2015-16 contests the order of learned first appellate authority on certain grounds of appeal.
2. The Ld. AR for assessee, at the outset, submitted that the assessee is opting for *Vivad Se Vishwas Scheme (VVS Scheme)* and therefore, wishes to withdraw the appeal. The Ld. DR did not object to the same.
3. Keeping in view the aforesaid submissions and in terms of decision of Hon'ble Madras High Court in **M/s Nannusamy Mohan (HUF) V/s**

ACIT (TCA NO. 372 of 2020) dated 16/10/2020, the bench deem it fit to dismiss the appeal as withdrawn. Accordingly, going by the said decision, since the assessee is opting for VVS Scheme, the appeal stand dismissed as withdrawn. However, the assessee is given liberty to seek restoration of this appeal in the event the ultimate decision to be taken on the declaration filed by the assessee u/s 4 of *The Direct Tax Vivad Se Vishwas Act, 2020* is not in favor of the assessee. If such prayer is made, the registry shall entertain the prayer forthwith without insisting upon any application to be filed for condonation of delay in restoration of the appeal and on such request being made by the assessee by filing a miscellaneous application for restoration, the registry shall place such petition before the bench for orders.

4. In view of the foregoing, the appeal stands dismissed as withdrawn.

Order pronounced in the open court on 22nd December, 2020

Sd/-

(Amarjit Singh)

न्यायिक सदस्य / **Judicial Member**

मुंबई Mumbai; दिनांक Dated : 22/12/2020

Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.