

## आयकर अपीलीय अधिकरण "SMC" न्यायपीठ मुंबई

### **IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, MUMBAI**

श्री विकास अवस्थी, न्यायिक सदस्य एवं श्री एन. के. प्रधान, लेखा सदस्य के समक्ष

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER AND  
SHRI N.K. PRADHAN, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 2950/Mum/2019

(निर्धारण वर्ष / Assessment Year 2009-10)

M/s National Metal Industries 47/51, 2 <sup>nd</sup> Floor, Kika Street, Mumbai-400 004	बनाम/ Vs.	The Income Tax Officer, Ward-19(2)(4), Room No. 217, Matru Mandir, Tardeo Road, Mumbai-400 007
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AACFN9448B		

अपीलार्थी की ओर से/ Appellant by	:	Shri Akash Kumar, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Ms. Smita Verma, DR

सुनवाई की तारीख / Date of hearing:	22.12.2020
घोषणा की तारीख / Date of pronouncement:	22.12.2020

### **आदेश / ORDER**

श्री विकास अवस्थी, न्यायिक सदस्य के द्वारा

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-3, Mumbai (in short 'the CIT(A)') dated 22.12.2018 for the Assessment Year 2009-10.

2. Shri Akash Kumar appearing on behalf of the assessee stated at Bar that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020' (in short 'VSVS'), therefore, the assessee may be permitted to withdraw the appeal with liberty to revive the appeal if the application made under VSVS fails to mature.



3. Ms. Smita Verma, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. In view of above statement made by AR of the assessee, the assessee is allowed to withdraw the appeal. Thus, the appeal of assessee is dismissed as withdrawn.

5. Liberty is granted to the assessee to restore the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [ Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. The appeal of the assessee is dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open court on Tuesday the 22<sup>nd</sup> day of December, 2020.

Sd/-

(एन. के. प्रधान / N.K. PRADHAN)

(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(विकास अवस्थी / VIKAS AWASTHY)

(न्यायिक सदस्य / JUDICIAL MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 22.12.2020

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS



**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 (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**