

आयकर अपीलिय अधिकरण "SMC" न्यायपीठ मुंबई

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

श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 1805/Mum/2019

(निर्धारण वर्ष / Assessment Years 2015-16)

Shri Rajesh Chhaganlal Punamiya Shop No.2, Ground Floor, 102, Vithalwadi, Kalbadevi Road, Mumbai-400 002	बनाम/ Vs.	The Income Tax Officer, Ward-18(3)(1) Mumbai-400 002
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AAEP6183H		

अपीलार्थी की ओर से/ Appellant by	:	None (opted for VSVS)
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Sushil Mishra, DR

सुनवाई की तारीख / Date of hearing:	29.12.2020
घोषणा की तारीख / Date of pronouncement:	29.12.2020

आदेश / ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-29, Mumbai [in short 'the CIT(A)'] dated 27.02.2019 for the Assessment year 2015-16.

2. The assessee has filed letter dated 22.12.2020 stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020' (in short 'VSVS') and has already filed application under the said scheme.



3. Shri Sushil Mishra, representing the Department stated that the Department has no objection if the assessee wants to avail the benefit of 'VSVS'.

4. In view of the fact that the assessee has opted for VSVS and has filed application under the scheme, the appeal of the assessee is dismissed at this stage.

5. Liberty is granted to the assessee to revive 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 with the liberty aforesaid.

Order pronounced in the open court on Tuesday, the 29th of December, 2020.

Sd/-

(विकास अवस्थी/VIKAS AWASTHY)

(न्यायिक सदस्य / JUDICIAL MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 29.12.2020

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**