

आयकर अपीलीय अधिकरण
मुंबई पीठ "एच"
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "H", MUMBAI
श्री शमीमयाहया, लेखा सदस्य एवं
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 958/मुं/2019 (नि.व.2014-15)
ITA NO. 958/MUM/2019 (A.Y.2014-15)

Shri Kirtikumar Nanalal Shah,
3/46, Mansoor Building,
98, Princes Street, Mumbai 400 002
PAN: AAGPS3081B

: अपीलार्थी/Appellant

बनाम/ Vs.

Income Tax Officer, Ward – 18(2)(1),
3rd, Earnest House,
Mumbai 400 021.

: प्रत्यर्थी/ Respondent

Assessee by : None (Opted for VSVS)
Revenue by : Shri Gurbinder Singh

सुनवाई की तारीख/
Date of Hearing : 16/12/2020
घोषणा की तारीख /
Date of Pronouncement : 16/12/2020

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-53, Mumbai (in short 'the CIT(A)') dated 20/12/2018 for the assessment year 2014-15.

2. The assessee has filed an application dated 09/03/2020 intimating that the assessee is contemplating to opt for 'Viivad Se Vishwas Scheme, 2020' (in short 'VSVS').

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

4. Heard. In view of the fact that the assessee is opting for VSVS the appeal of assessee is dismissed at this stage.

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 assessee is dismissed at this stage with the liberty aforesaid.

Order pronounced in the open Court on Wednesday the 16th day of December, 2020.

Sd/-

(SHAMIM YAHYA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 16/12/2020

Vm, Sr. PS(O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai