

**आयकर अपीलीय अधिकरण "एच" न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"H" BENCH, MUMBAI**

**BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JM AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
 (Hearing through Video Conferencing Mode)

1. आयकर अपील सं./ I.T.A. No.7674/Mum/2016  
 (निर्धारण वर्ष / Assessment Year: 2009-10)  
 &

2. आयकर अपील सं./ I.T.A. No.7675/Mum/2016  
 (निर्धारण वर्ष / Assessment Year: 2008-09)

<b>DCIT-Central Circle-8(1)</b> Room No.656, 6 <sup>th</sup> Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	<b>बनाम/ Vs.</b>	<b>M/s. Lily Commodities Pvt. Ltd.</b> 334/157, SN-8, Swasti, Jessore Road Lake Town, Kolkata West Bengal-700 089.
<b>PAN/GIR No. AABCL-3183-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

&

3. आयकर अपील सं./ I.T.A. No.7676/Mum/2016  
 (निर्धारण वर्ष / Assessment Year: 2008-09)  
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4. आयकर अपील सं./ I.T.A. No.7677/Mum/2016  
 (निर्धारण वर्ष / Assessment Year: 2009-10)

<b>DCIT-Central Circle-8(1)</b> Room No.656, 6 <sup>th</sup> Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	<b>बनाम/ Vs.</b>	<b>M/s Dhanterash Tie-up Pvt. Ltd.</b> (now M/s. Lily Commodities Pvt. Ltd.) 31, Chowringhee Road, Park Street Kolkata – 700 165
<b>PAN/GIR No. AACCD-6155-E / AABCL-3183-F</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Shri Jas Sanghvi-Ld. AR
<b>Revenue by</b>	:	Shri A. Mohan-Ld. CIT-DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	31/12/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	31/12/2020

**आदेश / O R D E R****Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by department contest separate orders of learned first appellate authority on certain grounds of appeal.
2. The Ld. AR for assessee, vide letter dated 31/12/2020, submitted that the assessee has already filed requisite declarations under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme)* and Form No.3 has already been issued by the department and therefore, the appeals may be dismissed. The Ld. CIT-DR did not object to the same but sought liberty of restoration of appeals, in case declarations were not accepted, for whatever reasons.
3. Accordingly, the appeals stand dismissed as withdrawn with a liberty to revenue to seek restoration of the appeals in case the aforesaid declarations filed under the scheme is not accepted, for whatever reasons.
4. All the appeal stands dismissed as withdrawn.

*Order pronounced on 31<sup>st</sup> December, 2020.*

**Sd/-**

**(Pavan Kumar Gadale)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 31/12/2020  
Sr.PS:-Jaisy Varghese

**आदेश की प्रतिलिपि ँ ग्रेषित/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

आदेशानुसार/ BY ORDER,

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