

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH, MUMBAI**

**[Coram: Justice P. P. Bhatt (President)
And Pramod Kumar (Vice President)]**

ITA Nos. 1602 to 1606/Mum/2019
Assessment Years: 2014-15 & 2015-16

Mahendra Realtors & Infrastructure Pvt. Ltd.Appellant
*604, Smt. K. G. Mittal Ayurvedic Hospital
Charni Road, Mumbai-400 002
[PAN: AAFCM 3829 H]*

Vs

ACIT(TDS)-CPC
MumbaiRespondent

Appearances by

None for the appellant
Bharat Andhale *for the respondent*

Date of concluding the hearing : December 24th, 2020
Date of pronouncement : December 24th, 2020

ORDER

Per Bench:

1. By way of these appeals, the assessee appellant has called into question correctness of the order dated 24.01.2019 passed by the learned CIT(A)-59, Mumbai in the matter of assessment u/s.200A of the Income Tax Act, 1961, for the assessment years 2014-15 and 2015-16.
2. When these appeals were called out for hearing, it is noticed that the assessee has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and is awaiting for final resolution of the matter under the said scheme.
3. The Id. DR also did accept our suggestion that these appeals can be dismissed, with the liberty to the assessee to approach the Tribunal, if for some unforeseen reason, there are issues with respect to settlement of the matter under Vivad se Vishwas scheme, 2020.

4. In view of the above, we dismiss these appeals as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the Vivad se Vishwas scheme, the assessee shall have liberty to approach the Tribunal for restoration of his appeal.

5. In the result, these appeals are dismissed as withdrawn – subject to the observation above. Pronounced in the open court today on the 24th December, 2020.

Sd/-
Justice P. P. Bhatt
(President)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 24th day of December, 2020

Roshani, Sr. PS

Copies to: (1) *The Applicant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai