

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'F' BENCH, MUMBAI**

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

ITA No. 2299/Mum/2019
Assessment Year: 2014-15

JR Toll Road Private Ltd.
*3rd Floor, Reliance Centre,
Prabhat Colony, Santacruz (E)
Mumbai 400055
[PAN: AACCCJ2583L]*

.....Appellant

Vs

**ACIT-15(2)(1)
Mumbai**

.....Respondent

Appearances by

Jitendra Sanghvi *for the appellant*
Narendra Jangpani *for the respondent*

Date of concluding the hearing : October 28th, 2020
Date of pronouncement : December 24th, 2020

ORDER

Per Bench:-

1. By way of this appeal, the assessee appellant has challenged correctness of the order dated 05.02.2019 passed by the learned CIT(A)-24, Mumbai in the matter of assessment u/s.143(3) of the Income Tax Act, 1961, for the assessment year 2014-15.

2. When this appeal was called out for hearing, the Id. Counsel of the assessee submitted that he 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. He submitted that upon completion of the necessary formalities, he will withdraw the appeal. In

response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeal being dismissed as withdrawn as long as his right for revival of the appeal are protected, in the event of, for some unforeseen reason, the matter being not settled under the Vivad se Vishwas scheme.

3. The Id. DR also did not object to course so suggested.

4. In view of the above, we dismiss the appeal as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the Vivad se Vishwas scheme, the assessee shall have liberty to approach the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 In the result, the appeal is dismissed as withdrawn – subject to the observation above.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

Copies to:

(1)	<i>The Applicant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai*