

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

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

ITA No. 6498/Mum/2018
Assessment Year: 2014-15

Darpan Thakurdas Bangeja

*C/o. RCS & Associates
1307, Mayuresh Cosmos Towers,
Sarovar Vihar Road,
Sector 11, CBD Belapur,
Navi Mumbai-400 614
[PAN: AJFPB 0749 K]*

.....Appellant

Vs

ITO-Ward-1

Panvel.

.....Respondent

Appearances by

None for the appellant

Bharat Andhale..... *for the respondent*

Date of concluding the hearing : December 22nd, 2020

Date of pronouncement : December 22nd, 2020

O R D E R

Per Bench:

1. By way of this appeal, the assessee appellant has called into question correctness of the order dated 27.09.2018 passed by the learned CIT(A)-2, Thane 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, 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 ld. DR also did accept our suggestion that this appeal 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 In view of the above, we dismiss the appeal as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the Vivad se Vishwas scheme, the assessee shall have liberty to approach the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 In the result, the appeal is dismissed as withdrawn – subject to the observation above.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 22nd December, 2020.

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

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 22nd 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