

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

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

ITA No. 744/Mum/2019  
Assessment Year: 2011-12

**M/s. Roochitra Textiles Pvt. Ltd.**  
*15, Deepak Vilas, JVPD Scheme,  
N. S. Road No.4, Mumbai-400 056  
[PAN: AADCR 3749 M]*

.....Appellant

**Vs**

**Dy. CIT-11(1)-1**  
*Aayakar Bhawan,  
Mumbai-400 020*

.....Respondent

**Appearances by**

*None for the appellant  
Bharat Andhale for the respondent*

Date of concluding the hearing : December 22<sup>nd</sup>, 2020  
Date of pronouncement : December 22<sup>nd</sup>, 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 27.12.2018 passed by the learned CIT(A)-18, Mumbai in the matter of assessment u/s.143(3) of the Income Tax Act, 1961, for the assessment year 2011-12.
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 In view of the above, we dismiss the appeal as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the Vivad se Vishwas scheme, the assessee shall have liberty to approach the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 In the result, the appeal is dismissed as withdrawn – subject to the observation above.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 22<sup>nd</sup> December, 2020.

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

Sd/-  
**Pramod Kumar**  
(Vice President)

**Mumbai, dated the 22<sup>nd</sup> 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*

<b>Sr. No.</b>	<b>Details</b>	<b>Date</b>	<b>Initials</b>	<b>Designation</b>
1	Draft prepared by myself on	22.12.20		Sr.PS/PS
2	Draft Placed before author	22.12.20		Sr.PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			JM/AM
5	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6	Order pronouncement on			Sr.PS/PS
7	File sent to the Bench Clerk			Sr.PS/PS
8	Date on which the file goes to the Head clerk			
9	Date on which file goes to the AR			
10	Date of Dispatch of order			