

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“H” BENCH, MUMBAI**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 3319/Mum/2019  
(Assessment Years: 2013-14)**

Housing Development Finance Corporation (Successor to Grandeur Properties Pvt Ltd.,) Mumbai.	<b>बनाम/ Vs.</b>	ACIT 12(2)(2) Rm No. 145, 1 <sup>st</sup> Floor, Aayakar Bhavan, MK Road, Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACH0997E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Ms. Nyrica, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Gurbinder Singh, DR

सुनवाई की तारीख / Date of Hearing	31/12/2020
घोषणा की तारीख /Date of Pronouncement	31/12/2020

**आदेश / O R D E R**

**PER PAVAN KUMAR GADALE - JM:**

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals) -20, Mumbai, passed u/s. 271(1)(c) and 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee company intended to

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settle the tax litigation by opting for 'Vivad se Vishwas Scheme 2020'(VSVS2020) and has filed an application in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the rival contentions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and has filed an application as envisaged by the Ld.AR. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 31.12.2020

Sd/-  
(MANOJ KUMAR AGGARWAL)  
**ACCOUNTANT MEMBER**  
Mumbai, Dated 31/12/2020

Sd/-  
(PAVAN KUMAR GADALE )  
**JUDICIAL MEMBER**

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai