

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

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA Nos. 3530/Mum/2016**

**(A.Y: 2009-10)**

Avin Pumps P. Ltd., D-4/95, Bharucha Baug, S.V. Road, Andheri (W), Mumbai – 400058	<b>बनाम/ Vs.</b>	DCIT – 9(1)(2) Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACA4004H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Ms. Indra Anand, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Gurubinder Singh, DR

सुनवाई की तारीख / Date of Hearing	05/01/2021
घोषणा की तारीख /Date of Pronouncement	06/01/2021

**आदेश / ORDER**

**PER PAVAN KUMAR GADALE:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) - 16, Mumbai, passed u/s. 143(3) r.w.s 254 and 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee is intended to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’(VSVS2020) and filed an application in Form

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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 a letter dated 04.01.2021 mentioning that the assessee has applied under VSVS 2020 and received Form-3 from the Income Tax Department. 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 Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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 06.01.2021

Sd/-  
(M. BALAGANESH)  
**ACCOUNTANT MEMBER**

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

Mumbai, Dated 06.01.2021

KRK, PS

आदेश की प्रतिलिपि अद्येषित/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