

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

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

**ITA Nos. 160/Mum/2020**

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

Shri Bipin Talakhshi Shah 601, 6 <sup>th</sup> floor, Pallai House Shankar Mattham Road, Matunga (CR), Mumbai – 29	बनाम/ Vs.	ITO 20(1)(3) Mumbai
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAIPS6113L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri Oommen Tarian, (DR)

सुनवाई की तारीख / Date of Hearing	07/01/2021
घोषणा की तारीख/Date of Pronouncement	07/01/2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) - 32, Mumbai, passed u/s. 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961.

2. At the time hearing, the assessee filed a letter dated 23-12-2020 that the assessee is intended to settle the tax litigation by opting for ‘Vivad se

- 2 -

Vishwas Scheme 2020'(VSVS2020) and filing an application in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the Ld.DR and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and has filed a letter dated 23.12.2020 mentioning that the assessee has opted for VSVS 2020 scheme and permission to withdraw the appeal. 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 Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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 07.01.2021

Sd/-  
(M. BALAGANESH)  
**ACCOUNTANT MEMBER**  
Mumbai, Dated 07.01.2021

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