

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "A" MUMBAI**

**BEFORE SHRI C.N. PRASAD (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 3501/MUM/2019
Assessment Year: 2013-14**

&

**ITA No. 3502/MUM/2019
Assessment Year: 2014-15**

Amar Seva Samithi,
Provincial House, Carmel Convent,
94, Hill Road, Bandra (W),
Mumbai-400050.

**PAN No. AAATA 0849 F
Appellant**

Income Tax Officer (Exemption)
1(1),
Vs. 5th floor, Piramal Chambers,
Lalbaug, Mumbai-400012.

Respondent

Assessee by : Mr. V. Mohan, AR
Revenue by : Mr. Brajendra Kumar, DR

Date of Hearing : 05/01/2021
Date of pronouncement : 06/01/2021

ORDER

PER N.K. PRADHAN, A.M.

The captioned appeals filed by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-3, Mumbai [in short 'CIT(A)'] and arise out of the assessment completed u/s 143(3) the Income Tax Act 1961, (the 'Act').

2. The Ld. counsel for the appellant submits that the assessee has filed declaration under “Direct Tax Vivad Se Vishwas Act, 2020” (in short ‘VSV Act’). Thus it is submitted that the assessee wants to avail the benefit of the above Act and the aforesaid appeals be treated withdrawn.

The Ld. DR has no objection to the above.

3. We have heard the rival submissions and perused the relevant materials on record. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Supreme Court of India.

Considering the submissions of the Ld. counsels appearing for the parties and keeping in view the decision of the Hon’ble Madras High Court in the case of *M/s Nannusamy Mohan (HUF) v. ACIT* (TCA No. 372 of 2020, order dated 16.10.2020), we are inclined to dismiss these appeals as withdrawn. However, liberty is granted to the assessee to seek the restoration of these appeals in the event the declaration filed under the aforesaid Act is considered void by the Department. It is further made clear, in such eventuality, if the assessee seeks restoration of these appeals by filing miscellaneous application, the delay if any would be condoned without insisting upon filing any application for condonation of delay.

4. In the result, the appeals are dismissed as withdrawn, subject to the observation above.

Order pronounced in the open Court on 06/01/2021.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 06/01/2021
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,
(Dy./Assistant Registrar)
ITAT, Mumbai