

आयकर अपीलिय अधिकरण  
मुंबई पीठ "एस एम सी"  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 6068/मुं/2018 (नि.व.2011-12)  
ITA NO. 6068/MUM/2018 (A.Y.2011-12)

Harmesh Charandas Arora,  
Flat No.11, Vailashi, SVP Road,  
Mumbai 400 054.  
PAN:ABDPA 7379Q

: अपीलार्थी/ Appellant

बनाम/ Vs.

ITO-DCIT CC-3,  
Prathista Bhavan,  
Mumbai 400020.

: प्रत्यर्थी/ Respondent

Assessee by : Shri Rahul Hakani  
Revenue by : Shri Sanjay Sethi

सुनवाई की तारीख/  
**Date of Hearing** : 30/12/2020  
घोषणा की तारीख /  
**Date of Pronouncement** : 30/12/2020

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-47, Mumbai ( in short 'the CIT(A)') dated 27/07/2018 for the assessment year 2011-12.

2. Shri Rahul Hakani, Advocate appearing on behalf of the assessee submitted that the assessee is opting for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS') therefore, the assessee wishes to withdraw appeal at this stage. The liberty may be granted to the assessee to revive the appeal in case the application

filed under 'VSVS' is not accepted. The Id. Authorized Representative for the assessee filed letter dated 09/09/2020 from assessee to withdraw the appeal.

3. Shri Sanjay Sethi, representing the Department stated that the Department has no objection if the assessee wants to withdraw appeal to avail the benefit of 'VSVS'.

4. The assessee has filed request letter dated 09/09/2020 to withdraw the appeal, the same reads as under:-

*"RE – Harmesh Charandas Arora  
ITA No.6068/M/2018  
Bench – SMC  
Date of Hearing – 30/12/2020  
Sub: Withdrawal of Appeal.*

*Respected Sir,  
The Assessee wants to withdraw the Appeal as Assessee is opting for the Vivaad Se Vishwas Scheme.  
Thanking you,*

*Yours faithfully  
Sd/-  
Harmesh Charandas Arora"*

In view of above request from assessee, the appeal is dismissed as withdrawn.

5. Liberty is granted to the assessee to revive appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [ Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court]

6. The appeal is dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open court on Wednesday the 30<sup>th</sup> day of December, 2020.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 30/12/2020

Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**