

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. 6586/मुं/2018 (नि.व.2013-14)  
ITA NO. 6586/MUM/2018 (A.Y.2013-14)

Shri Avnish Kumar Agarwal,  
4, Leslie Villa, Preeti Vihar,  
Thakur Complex, Kandivali(E),  
Mumbai 400 101  
PAN:ADBPA 9742R

: अपीलार्थी/ **Appellant**

**बनाम/** Vs.

Asstt. Commissioner of Income Tax-33(1),  
C-10, 710, BKC,  
Bandra Kurla Complex,  
Bandra (E),Mumbai 400 051.

: प्रत्यर्थी/ **Respondent**

**Assessee by** : Shri Gaurav Kabra  
**Revenue by** : Shri Sanjay J Sethi  
सुनवाई की तारीख/ **Date of Hearing** : 05/01/2021  
घोषणा की तारीख / **Date of Pronouncement** : 05/01/2021

**आदेश/ ORDER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-45, Mumbai ( in short 'the CIT(A)') dated 30/07/2018 for the assessment year 2013-14.

2. The authorized representative of the assessee has filed a letter dated Nil intimating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS'). The relevant extract of the letter is reproduced herein below:

*“Respected Sirs,*

*Ref: In the matter of Shri Avanish Kumar  
Appeal No.6586/Mum/2018  
Asst.Year 2013-14  
Hearing held on 05/01/2021*

*Sub: Submission of letter for withdrawal of Appeal.*

*With reference to the captioned appeal, we have to submit that during the course of hearing held on 05.01.2021, the Hon'ble bench has given a direction to submit the withdrawal letter since the appellant had filed the application under Viwad se Vishwas Scheme for the said assessment year. The said application form is being attached for your Honour ready reference and records.*

*Hence, in view of the said application being filed under the Viwad se Vishwas Scheme, the Appellant prays that the said appeal filed and being pending for disposal may kindly be treated as withdrawn by the Appellant, subject to the final acceptance of the said application by Department filed under the Viwad se Vishwas Scheme.*

*Hence, we request Your Honour to kindly treat this letter as suitable petition for withdrawal of the appeal for said assessment year.*

*Inconvenience caused to Your Honour in this matter is highly regretted.*

*Thanking You,  
Yours faithfully,*

*For Shah & Taparia  
Chartered Accountants  
Sd/-“*

3. Shri Sanjay J 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. Heard. In view of the fact that the assessee has opted for VSVS, and wishes to withdraw the appeal, the appeal by assessee is dismissed as withdrawn at this stage.

5. Liberty is granted to the assessee to revive the 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 of assessee is dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open Court on Tuesday, the 05<sup>th</sup> day of January, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 05/01/2021

Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषित**Copy 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**