

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. 5979/मुं/2019 (नि.व.2013-14)  
ITA NO. 5979/MUM/2019 (A.Y.2013-14)

Shri Pravin Shamji Shah,  
401, Purshottam Apartment,  
J.P.Road, Andheri West,  
Mumbai 400 069  
PAN:AADPS 8690K

: अपीलार्थी/ **Appellant**

**बनाम/** Vs.

Income Tax Officer – 24(3)(3),  
Room No.701, 7<sup>th</sup> Floor, Piramal Chamber,  
Lal Baug, Parel, Mumbai 400 012.

: प्रत्यर्थी/ Respondent

**Assessee by** : None ( Opted for VSVS)  
**Revenue by** : Shri Sushil Kumar Mishra  
सुनवाई की तारीख/  
**Date of Hearing** : 31/12/2020  
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)-36, Mumbai ( in short 'the CIT(A)') dated 29/06/2019 for the assessment year 2013-14.

2. A request letter dated 21/12/2020 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS') and hence, wants to withdraw the appeal. The relevant extract of the aforesaid letter is reproduced herein below:

*“ Dear Sir,*

*Ref: Withdrawal of Appeal – ASSESSMENT YEAR 2013-14- subsequent to Receipt of VSV Form-3.*

*Our appeal for AY 2013-14 against the Order u/s 143(3) is pending before you. We had availed the benefit of Vivad Se Vishwas Scheme. Copy of Form -36 is enclosed for your reference.*

*We have received the copy of Form 3 under the Vivad Se Vishwas Act 2020 attached herewith. We would thus request you to please allow us to withdraw the appeal/ treat the appeal as withdrawn.*

*Please provide the Withdrawal Number generated at your end which is required to be mentioned in Form -4 to be uploaded on portal to complete the VSV process.*

*Thanking you,*

*Thanking you,*

*Sd/- (Pravin Shah)*

*Encl: as above*

3. Shri Sushil Kumar Mishra, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. A perusal of above letter shows that the assessee's application under VSVS has been accepted and the Department has issued Form-3. In view of the above, the appeal of assessee is dismissed as withdrawn.

5. The appeal of assessee is dismissed as withdrawn.

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 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.

//True Copy//

BY ORDER,

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