

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. 978/मुं/2020 (नि.व.2007-08)  
ITA NO. 978/MUM/2020 (A.Y.2007-08)

Rajrattan G. Mohatta,  
(Through legal heir  
Rashmi Rajrattan Mohatta)  
C/o. Orion Chem Private Limited,  
Gala No.2, Building No.3, Sector -3,  
Millenium Business Park,  
Mahapate, Navi Mumbai 410 710  
PAN:AHTPM5919N

: अपीलार्थी/ **Appellant**

**बनाम/** Vs.

Asstt. Commissioner of Income Tax,  
Palghar Circle,  
Aaykar Bhavan, Bidco Road,  
Palghar, Dist. Palghar.

: प्रत्यर्थी/ Respondent

**Assessee by** : None ( Opted for VSVS)  
**Revenue by** : Ms. Shreekala Pardeshi  
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)-3, Thane ( in short 'the CIT(A)') dated 28/11/2019 for the assessment year 2007-08.

2. A request letter dated 19/12/2020 has been received from the assessee stating that the assessee has opted for 'Vivad 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:

*"REF: Rajrattan G Mohtta,  
1) ITA/978/Mum/2020  
2) ITA/1207/Mum/2020  
Permanent Account No.AHTPM5919N  
Assessment Year 2007-08*

*Sub: Request for withdrawal of appeal*

*Respected Sir,*

*I, as legal representative of my husband, Late Shri Rajrattan G Mohatta, had filed the above appeals, and have now decided to take benefit of Vivad se Vishwas Scheme and accordingly Form 1 & 2 have been uploaded, copies of which are attached herewith. Also attached herewith my approval of legal representative by Income Tax Department.*

*The two appeals are of quantum appeal and Penalty appeal of the same Assessment year and, therefore, single application is being made.*

*I unconditionally withdraw the appeal with your consent and permission.*

*Kindly order the appeals as withdrawn since I have preferred to take advantage of Vivad Se Vishwas Scheme.*

*Best Regards,*

*Sd/- R Mohatta*

*(Rashmi Mohatta)"*

3. Ms. Shreekala Pardesh, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeal to avail the benefit of 'VSVS'.

4. In view of above request, the assessee is allowed to withdraw the appeal. Thus, the appeal of assessee is dismissed as withdrawn.

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 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