

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. 1242/मुं/2019 (नि.व.2005-06)
ITA NO. 1242/MUM/2019 (A.Y.2005-06)

Shri Aftab Ahmed Khan,
(Prop M/s. Ahmed Eggs Merchant),
Aman Gull Compound, Danda,
Khar(West),Mumbai 400 052
PAN:AAAPH8742G

: अपीलार्थी/ **Appellant**

बनाम/ Vs.

ITO-22(1)(1),
Room NO.311, 3rd Floor,
Piramal Chambers, Lalbaug,
Parel, Mumbai 400 012.

: प्रत्यर्थी/ Respondent

Assessee by : Shri Dipak Sidhiwala with
assessee in person
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)-34, Mumbai (in short 'the CIT(A)') dated 30/11/2018 for the assessment year 2005-06.

2. A request letter dated 30/12/2020 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS'). Shri Aftab Ahmed Khan assessee in person appeared alongwith Shri

Dipak Sidhiwala, Id. Authorized Representative for the assessee and made a statement that since he has filed declaration under VSVS he wants to withdraw the appeal at this stage.

3. Shri Sushil Kumar Mishra, 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 the statement made by assessee in person, 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 Thus, the appeal of assessee is dismissed as withdrawn.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 The appeal is dismissed as withdrawn with the liberty aforesaid.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 05th 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