

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“G” BENCH, MUMBAI**

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं  
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.2069/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2008-09)

<b>Sonesh Dedhia</b> H/901, 9 <sup>th</sup> Floor, Kukreja Palace Ghatkopar (E), Mumbai-400 077.	<b>बनाम</b> / Vs.	<b>ITO-22(2)(3)</b> TowerNo.6, Vashi Navi Mumbai -400703
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAAPD-4908-L</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Shri T.S. Khalsa- Ld. Sr.DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	13/01/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	13/01/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing of captioned appeal, none appeared for assessee. However, vide assessee’s counsel letter as placed on record, it transpires that the assessee is opting to settle the dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020*. Accordingly, the bench deems it fit to dismiss the appeal with a liberty to assessee to seek recall of the appeal in case the requisite declaration under the scheme is not filed or in case the declaration under the scheme is not accepted, for whatever reasons.

2. The appeal stands dismissed in terms of our above order.

*Order pronounced on 13<sup>th</sup> January, 2021.*

**Sd/-**  
**(Mahavir Singh)**  
उपाध्यक्ष / **Vice President**

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 13/01/2021  
Sr.PS, Jaisy Varghese

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**