

आयकर अपीलीय 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. 4482/मुं/2019 (नि.व.2009-10)
ITA NO. 4482/MUM/2019 (A.Y.2009-10)
आअसं. 4483/मुं/2019 (नि.व.2010-11)
ITA NO. 4483/MUM/2019 (A.Y.2010-11)

Antra Jewels,
105, Panchratna, Opera House,
Mumbai 400 004
PAN:AAJFA7938G

: अपीलार्थी/ **Appellant**

बनाम/ Vs.

ITO Ward -19(1)(1),
Matru Mandir, Grant Road,
Mumbai 400 007

: प्रत्यर्थी/ **Respondent**

Assessee by : None (Opted for VSVS)
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

These two appeals by the assessee are against the orders of Commissioner of Income Tax (Appeals)-7, Mumbai (in short 'the CIT(A)') for the assessment years 2009-10 dated 24/05/2019 and assessment year 2010-11 dated 28/05/2019, respectively.

2. The assessee has filed a letter dated 05/01/2021 intimating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS') and has

made declaration in the prescribed Form No. 1 & 2, hence, the assessee wants to withdraw the appeals.

3. Shri Sanjay J Sethi, representing the Department stated that the Department has no objection if the assessee wants to withdraw appeals to avail the benefit of 'VSVS'.

4. In view of the fact that the assessee has opted for VSVS, and wants to withdraw appeals, the appeals by assessee are dismissed as withdrawn.

5. Liberty is granted to the assessee to revive the appeal(s) in the event declarations filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal(s) 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. Both the appeals by assessee are dismissed as withdrawn with the liberty aforesaid.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