

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),  
' H' BENCH MUMBAI**

**BEFORE SHRI M.BALAGANESH, AM**

**&**

**SHRI PAVAN KUMAR GADALE, JM**

**ITA No. 3486/Mum/2019  
(Assessment Year :2011-12)**

Shri Kiran K.Patel A-1, Neelkamal S.V.Road, Dahisar(E) Mumbai-400 068	Vs.	ACIT, Ward-25(1) 2 <sup>nd</sup> Floor, C-11 Pratyakshakar Bhavan BKC, Bandra(E) Mumbai-400 051
<b>PAN/GIR No. AACPP4918N</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Dinkle Haria, AR
Revenue by	Shri Gurbinder Singh, DR
<b>Date of Hearing</b>	<b>12/01/2021</b>
<b>Date of Pronouncement</b>	<b>12/01/2021</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M.):**

This appeal in ITA No.3486/Mum/2019 for A.Y.2011-12 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-44, Mumbai in appeal No.CIT(A)-44/ACIT-32(2)/IT-368/14-15 dated 14/03/2019 (Id. CIT(A) in short) in the matter of imposition of penalty u/s.271(1)(c) of the Income Tax Act, 1961.

2. We find that the Id. AR filed a letter dated 11/01/2021 mentioning that assessee had preferred an application under direct tax "Vivad Se

Viswas Scheme 2020" to settle this tax dispute for the year under consideration and had obtained Form-3 from the designated authority thereon, copy of which was enclosed alongwith this letter.

3. In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the assessee to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared bad in law in future for any reason whatsoever.

**4. In the result, appeal of the assessee is dismissed.**

Order pronounced in the open Court on 12/01/2021.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(M.BALAGANESH)**  
**ACCOUNTANT MEMBER**

Mumbai; Dated 12/01/2021  
KARUNA, *sr.ps*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

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