

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "K" MUMBAI**

**BEFORE SHRI VIKAS AWASTHY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 6902/MUM/2018
Assessment Year: 2012-13**

&

**ITA No. 6952/MUM/2016
Assessment Year: 2012-13**

General Computer Services
International,
Dilaram Estate, S.V. Road,
Goregaon (West),
Mumbai - 400062

PAN No. AAGFG5158B

Appellant

Vs. Income Tax Officer – 31 (1) (5),
Pratyaksha Kar Bhavan, Bandra
Kurla Complex, Bandra (East),
Mumbai - 400051

Respondent

Assessee by
Revenue by

: Ms. Sheetal Shah, AR
: Mr. Anand Mohan, CIT (DR)

Date of Hearing : 18/01/2021
Date of pronouncement : 18/01/2021

ORDER

PER N.K. PRADHAN, A.M.

Appeal in ITA No. 6902/MUM/2018 is directed against the order u/s 144C (13) r.w.s. 263 of the Income Tax Act 1961, (the 'Act') dated 27.09.2018 passed by the ITO, Ward – 31 (1) (5), Mumbai. Appeal in ITA No. 6952/MUM/2016 is directed against the order of the Commissioner of Income Tax (Appeals) – 42, Mumbai and arises out of assessment completed u/s 143 (3) by the ITO, Ward - 31 (1) (5), Mumbai.

2. The Ld. counsel for the appellant has filed a letter dated 18.01.2021 stating that they are in the process of filing an application under the Vivad Se Vishwas Scheme.

We brought to the attention of the Ld. Departmental Representative (DR) the above submission of the appellant.

3. We have heard the Ld. counsels and perused the relevant materials on record. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Supreme Court of India.

Considering the letter dated 18.01.2021 filed by the appellant and keeping in view the decision of the Hon'ble Madras High Court in the case of *M/s Nannusamy Mohan (HUF) v. ACIT* (TCA No. 372 of 2020, order dated 16.10.2020), we are inclined to dismiss these appeals as withdrawn. However, liberty is granted to the assessee to seek the restoration of these appeals in the event the declaration filed under the aforesaid Act is considered void by the Department. It is further made clear, in such eventuality, if the assessee seeks restoration of these appeals by filing miscellaneous application, the delay if any would be condoned without insisting upon filing any application for condonation of delay.

4. In the result, the appeals are dismissed as withdrawn, subject to the observation above.

Order pronounced in the open Court on 18/01/2021.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;

Dated: 18/01/2021

Alindra, P.S.

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Dy./Assistant Registrar)
ITAT, Mumbai