

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

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI AMARJIT SINGH, JUDICIAL MEMBER**

**ITA No.7608/M/2012
Assessment Year: 2007-08**

M/s. I. Pay Clearing Services Pvt. Ltd., 701, 7 th Floor, B-Wing, HCC 247 Park, Vikhroli (W), Mumbai – 400 083 PAN: AABCI 0280L	Vs.	The Assistant Commissioner of Income Tax, 10(1), Mumbai
(Appellant)		(Respondent)

**ITA No.950/M/2013
Assessment Year: 2009-10**

M/s. I. Pay Clearing Services Pvt. Ltd., 701, 7 th Floor, B-Wing, HCC 247 Park, Vikhroli (W), Mumbai – 400 083 PAN: AABCI 0280L	Vs.	The Assistant Commissioner of Income Tax, 10(1), Mumbai
(Appellant)		(Respondent)

**ITA No.851/M/2013
Assessment Year: 2009-10**

DCIT-10(1), 455, Aayakar Bhavan, 4 th Floor, M.K. Marg, Mumbai – 400 020	Vs.	M/s. I. Pay Clearing Services Pvt. Ltd., 403-404, Madhava Plot No.C-4, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 PAN: AABCI 0280L
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Nikhil Tiwari, A.R.
Revenue by : Shri Sushil Kumar Mishra, D.R.

Date of Hearing : 15.12.2020
Date of Pronouncement : 23.12.2020

ORDER**Per Rajesh Kumar, Accountant Member:**

The above titled cross appeals have been preferred against the order dated 04.10.2012 & 23.11.2012 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2007-08 & 2009-10.

2. At the outset, the Ld. Counsel of the assessee submitted that the assessee is going in for Vivad Se Vishvas Scheme under the Direct Tax Act, 2020, therefore, the case may kindly be adjourned.

3. Since the assessee is going for Vivad Se Vishvas Scheme, 2020 the adjournment application by the assessee is rejected. Besides, we are inclined to dismiss the appeal of the assessee in view of the decision of the Hon'ble Madras High Court Nannu Samy Mohan (HUF) vs. ACIT TCA No.372 of 2020 with the liberty to assessee to get this appeal recalled in case assessee does not succeed in VSVS 2020. Accordingly, the appeal is dismissed.

Order pronounced in the open court on 23.12.2020.

Sd/-
(Amarjit Singh)
JUDICIAL MEMBER

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Mumbai, Dated: 23.12.2020.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.