

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” 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.3758/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2011-12)

|   |                     |   |
|---|---------------------|---|
| <b>Nahar Gems</b><br>103, Ratandeeep Building<br>76/78 JSS Road, Opera House<br>Mumbai-400 004. | <b>बनाम/</b><br>Vs. | <b>Income Tax Officer-19(2)(4)</b><br>2 <sup>nd</sup> Floor, Matru Mandir<br>Grant Road West<br>Mumbai-400 007. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AADFN-0906-H</b>   |                     |   |
| (□ पीलार्थी/ <b>Appellant</b> )   | :                   | (प्रत्यर्थी / <b>Respondent</b> )   |

|                    |   |                             |
|--------------------|---|-----------------------------|
| <b>Assessee by</b> | : | Shri Kapil Jain-Ld. AR      |
| <b>Revenue by</b>  | : | Shri Tharian Oommen- Ld. DR |

|  |   |            |
|--|---|------------|
| सुनवाई की तारीख/<br><b>Date of Hearing</b>       | : | 20/01/2021 |
| घोषणा की तारीख /<br><b>Date of Pronouncement</b> | : | 20/01/2021 |

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year 2011-12, contests the order of learned first appellate authority on certain grounds.

2. The Ld. Counsel for assessee, at the outset, placed on record letter dated 19/01/2021 and submitted that the assessee has already opted for Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme)*, 2020 and filed requisite declarations therein. The Ld. AR also submitted that the appeal may be dismissed as withdrawn but

with a liberty to assessee to seek restoration in case the aforesaid declaration is not accepted. The Ld. DR did not object to the same.

3. In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of this appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal stands dismissed as withdrawn.

*Order pronounced on 20<sup>th</sup> January, 2021.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

मुंबई Mumbai; दिनांक Dated : 20/01/2021

*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

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

**आदेशानुसार/ BY ORDER,**

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