

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.357/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)

Nirmal Bot Ltd. 316-317, C-Wing, Kanakia Zillion LBS Road, BKC Annex Kurla West, Mumbai-400 070.	बनाम/ Vs.	ACIT-15(2)(1) Aaykar Bhawan, M.K. Road Mumbai-400 020.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCN-3935-A		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Ms. Hetal Vora-Ld. AR
Revenue by	:	Shri Tharian Oommen- Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	20/01/2021
घोषणा की तारीख / Date of Pronouncement	:	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 with respect to confirmation of certain penalty u/s 271(1)(c).

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 settlement of dispute under 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may be dismissed as withdrawn but with a liberty to assessee to seek restoration in case the aforesaid declaration is not accepted.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 In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of this appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.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 The appeal stands dismissed as withdrawn.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 20th January, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / **Vice President**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

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

आदेशानुसार/ BY ORDER,

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