IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "A" MUMBAI

BEFORE SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER) AND
SHRI RAVISH SOOD (JUDICIAL MEMBER)

ITA No. 7391/MUM/2017
(Assessment Year: 2013-14)

Shri Akshaypat Ajaypat Singhania, 3, New Hind House, N.M. Marg, Ballard Estate, Mumbai - 400001	Vs.	ITO, Ward-2(3)(1), Room No. 581A, Aayakar Bhavan, Mumbai -20

PAN No. AAFPS1518Q

(Assessee) **(Revenue)**

Assessee by : Ms. Aashita Jain, A.R
Revenue by : Shri Brajendra Kumar, D.R

Date of Hearing : 21/01/2021
Date of pronouncement : 21/01/2021

ORDER

PER RAVISH SOOD, J.M:

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-6, Mumbai dated 04.10.2017, which in turn arises from the assessment order passed u/s 143(3) of the Income-tax Act, 1961 for assessment year 2013-14.

2. When this appeal was called for hearing, the ld. Authorised representative (for short "A.R") for the assessee submitted that the assessee had filed an application in 'Form 1' and 'Form 2' under the Vivad se Vishwas Act, 2020 (3 of 2020) and his application has been accepted by the department and 'Form 3' has been issued. It was however submitted by the ld. A.R that the assessee was awaiting for final resolution of the matter under the said scheme. It was submitted by the ld. A.R that upon completion of the necessary formalities the appeal shall be withdrawn. In response to the suggestion from the bench, it was fairly accepted by her that she has no objection to the appeal being dismissed as withdrawn as long as the right of the assessee for revival of the appeal are protected, in the event if for any unforeseen reason the matter is not settled under the said scheme.

3. The ld. D.R did not object to the course so suggested.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas Scheme the assessee shall have the liberty to approach the tribunal for restoration of his appeal.

5. In view of the above, we dismiss the appeal as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 21/01/2021.

Sd/-	Sd/-
(S. Rifaur Rahman)	(Ravish Sood)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Mumbai;
Dated: 21.01.2021
PS: Rohit

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.

BY ORDER,
//True Copy//
(Sr. Private Secretary)
ITAT, Mumbai