

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

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

**ITA No. 4770/MUM/2019
Assessment Year: 2015-16**

Reliance Big Entertainment
Pvt. Ltd.,
8th floor, Reliance Center,
Off Western Express
Highway, Santacruz (East),
Mumbai-400 055.

**PAN No. AAFCA 6658 L
Appellant**

Vs. Deputy Commissioner of
Income Tax, Circle 14(3)(1),
Room No. 455, 4th floor,
Aayakar Bhavan, New Marine
Lines,
Mumbai-400 020.

Respondent

**ITA No. 5321/MUM/2019
Assessment Year: 2015-16**

Deputy Commissioner of
Income Tax, Circle 14(3)(1),
Room No. 455, 4th floor,
Aayakar Bhavan, New
Marine Lines,
Mumbai-400020

Appellant

Vs. Reliance Big Entertainment
Pvt. Ltd.,
502, Plot No. 91/94, Reliance
Centre, Near Prabhat Colony,
Off Western Express Highway,
Santacruz (East),
Mumbai-4000 55.

**PAN No. AAFCA 6658 L
Respondent**

Assessee by : Mr. Amit Khatiwala, AR
Revenue by : Mr. A. Mohan, DR

Date of Hearing : 28/01/2021
Date of Pronouncement : 28/01/2021

ORDER

PER N.K. PRADHAN, A.M.

The captioned cross appeals- one filed by the assessee and the other by the revenue are directed against the order of the Commissioner of Income Tax (Appeals) – 57, Mumbai and arise out of assessment completed u/s 143 (3) r.w.s. 144C (3) of the Income Tax Act, 1961 ('the Act').

2. The Ld. counsel for the assessee has filed a letter dated 27.01.2021 stating that they have filed revised application under Direct Tax Vivad Se Vishwas Act, 2020 on 30.12.2020 for the abovementioned appeals i.e. assessee's appeal as well as Department's appeal.

We drew the attention of the Ld. Departmental Representative (DR) the above submission of the assessee.

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 27.01.2021 filed by the assessee and the statement of the Ld. counsel 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 the appeal filed by the assessee as withdrawn. Consequently, the appeal filed by the revenue is dismissed as infructuous. However, liberty is granted to the assessee as well as the revenue to seek the restoration of the appeal 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 as well as the revenue seeks restoration of the appeal 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 appeal filed by the assessee is dismissed as withdrawn; the appeal filed by the revenue is dismissed as infructuous subject to the observation above.

Order pronounced in the open Court on 28/01/2021.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

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

Mumbai;

Dated: 28/01/2021

Rahul Sharma, Sr. 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