

आयकर अपीलीय अधिकरण “आई” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“I” BENCH, MUMBAI

माननीय श्री अमरजीत सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI AMARJIT SINGH, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
 (Hearing through Video Conferencing Mode)

1. आयकरअपील सं./ I.T.A. No.2488/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2012-2013)
- &
2. आयकरअपील सं./ I.T.A. No.2489/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2013-14)

M/s Mammoet (S) Pte. Ltd. C/o Advaya Legal No.1, Lalani Aura, 34 th Road Bandra (W), Mumbai - 400050	बनाम / Vs.	DCIT (Int. Taxation)-Range-3(2)(1) Air India Building Nariman Point Mumbai-400 021.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAHCM-6234-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Krish Shivkar-Ld. AR
Revenue by	:	Shri Vijay Kumar Subramanian- Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	27/01/2021
घोषणा की तारीख / Date of Pronouncement	:	27/01/2021

आदेश / ORDER

Per Bench

1. Aforesaid appeals by assessee for Assessment Years 2012-13 & 2013-14 contest separate orders of lower authorities on certain grounds of appeal.
2. The Ld. Counsel for assessee, Shri Krish Shivkar, at the outset, placed on record letter dated 03/12/2020 to submit that the

assessee has already opted for settlement of dispute for both the years under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme)*, 2020 and therefore, the appeals may be dismissed as withdrawn. The copy of Form No.3 as issued by appropriate authority has also been placed on record. The Ld. DR did not object to withdrawal of appeals.

3. Since the assessee has already opted for settlement of dispute as aforesaid, both the appeals stand dismissed as withdrawn with liberty to assessee-appellant to seek restoration of the appeals in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. Both the appeals stand dismissed as withdrawn in terms of our above order.

Order pronounced on 27th January, 2021.

Sd/- (Amarjit Singh)	Sd/- (Manoj Kumar Aggarwal)
न्यायिक सदस्य / Judicial Member	लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 27/01/2021
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.