

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI**

**BEFORE SHRI VIKAS AWASTHY, JM &  
SHRI S. RIFAUH RAHMAN, AM**

आयकर अपील सं/ I.T.A. No. 4504/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2011-12)

ITO-27(1)(5), R. No. 410, 4 <sup>th</sup> floor, Tower No. 6, Vashi Railway Station Complex, Vashi, Navi Mumbai-400 703	<b>बनाम/</b> Vs.	M/s J. V. Chem (India) B-1, Neelkanth Chhaya, R. B. Mehta Road, Ghatkopar (E), Mumbai-400 077
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABFJ4268L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
Revenue by:	Shri Sanjay J. Sethi	
Assessee by:	Shri Sanjay R. Parikh	

सुनवाई की तारीख / Date of Hearing: 14/01/2021  
घोषणा की तारीख /Date of Pronouncement: 14/01/2021

**आदेश / ORDER**

**PER S. RIFAUH RAHMAN, ACCOUNTANT MEMBER:**

The present appeal has been filed by the revenue against the order dated 05.04.2019 passed by Ld. Commissioner of Income Tax (Appeals)-26, Mumbai [hereinafter referred to as the “Ld. CIT (A)”] relevant to A.Y. 2011-12.

2. At the outset, when the appeal was called out for hearing, Ld. AR drawn our attention letter dated 12.01.2021 and submitted that assessee has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and assessee has yet to receive any intimation from the Office of Ld. CIT.

3. The Ld. DR did not object to course so suggested.



ITA Nos. 109/Mum/2020  
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4. Considered the submission of both the parties and material placed on record. Ld. DR submitted that assessee has filed under Vivad se Vishwas Scheme and filed Form-3 u/s 5(1) of the Scheme. We notice that Ld. AR submitted that no intimation received from Ld. CIT. However, we notice that the department has issued Form-3 as acknowledgment. Therefore, in our considered view, consequent to the issue of Form-3, the appeal filed by the revenue becomes infructuous. Accordingly, appeal filed by the revenue is dismissed.

5. In the result, the appeal is dismissed.

Order pronounced in the open court on 14/01/2021

Sd/-  
(VIKAS AWASTHY)  
न्यायिक सदस्य/JUDICIAL MEMBER  
मुंबई Mumbai; दिनांक Dated :  
Dhananjay (Sr.PS)

Sd/-  
(S. RIFAUH RAHMAN)  
लेखा सदस्य / ACCOUNTANT MEMBER  
14/01/2021

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai