

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी"
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष एवं
श्री एस. रिफौर रहमान, लेखा सदस्य के समक्ष
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER.
आअसं. 4615/मुं/2019 (नि.व.2011-12)
ITA NO. 4615/MUM/2019 (A.Y.2011-12)

M/s.Ramesh Rajmal Jain,
97/99, Maruti Mandir Marg,
1st Floor, Shiv Vilas Bldg.,
5th Kumbharwada, Mumbai 400 004
PAN:AACPJ5480F

: अपीलार्थी/ **Appellant**

बनाम/ Vs.

ITO- 19(3)(1),
Matru Mandir, Grant Road,
Mumbai 400 007

: प्रत्यर्थी/ **Respondent**

Assessee by : Shri Rushabh Mehta
Revenue by : Shri Sanjay J. Sethi
सुनवाई की तारीख/
Date of Hearing : 13/01/2021
घोषणा की तारीख /
Date of Pronouncement : 13/01/2021

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-4, Mumbai (in short 'the CIT(A)') dated 10/05/2019 for the assessment year 2011-12.

2. Shri Rushabh Mehta, appearing on behalf of the assessee made a statement that assessee has filed declaration under Vivad Se Vishwas Scheme, 2020' (in short 'VSVS'). The assessee is yet to receive acceptance of declaration in Form – 3. The

assessee does not want to pursue the appeal, hence, may be permitted to withdraw the appeal at this stage with liberty to revive the appeal in case declaration made under VSVS is not accepted.

3. Shri Sanjay J. Sethi, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. In view of above statement made by Id. Authorized Representative for the assessee, appeal of the assessee is dismissed as withdrawn at this stage.

5. Liberty is granted to the assessee to review the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court]

6. The appeal is dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open Court on Wednesday, the 13th day of January, 2021.

Sd/-

S.RIFAUR RAHMAN

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 13/01/2021

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai