

**IN THE INCOME TAX APPELLATE TRIBUNAL
"I" BENCH, MUMBAI**

BEFORE SHRI PRAMOD KUMAR (VICE PRESIDENT)

AND

SHRI SAKTIJIT DEY (JUDICIAL MEMBER)

I.T.A. No.1226/Mum/2015
(Assessment Year : 2010-11)

&

I.T(TP)A.No.736/Mum/2017
(Assessment year : 2012-13)

&

I.T.A No.1016/Mum/2016
(Assessment year : 2011-12)

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| M/s Pall India Pvt Ltd 6 th Floor, Sumer Plaza CTS 419, Marol Maroshi Road Amdheri (E), Mumbai-400 059 PAN : AAACP5960H | vs | Dy.CIT,Cir.10(3)(2) / ACIT, Cir.14(2)(2), Mumbai |
| (APPELLANT) | | (RESPONDENT) |

I.T.A No.919/Mum/201
(Assessment year : 2010-11)

| | | |
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| Assistant Commissioner of Income-tax 14(2)(2), Mumbai | vs | M/s Pall India Pvt Ltd 6 th Floor, Sumer Plaza CTS 419, Marol Maroshi Road Amdheri (E), Mumbai-400 059 PAN : AAACP5960H |
| (APPELLANT) | | (RESPONDENT) |

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|---------------|----------------------------|
| Assessee by | Shri Karan Mehta (AR) |
| Respondent by | Shri Ashish K Heliwal (DR) |

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| Date of hearing | 12-01-2021 |
| Date of Pronouncement | 12/01/2021 |

O R D E R

PerBench:

Aforesaid are bunch of four appeals. Out of which three are by the assessee against final assessment orders passed under section 143(3) r.w.s. 144C(13) of the Act for the assessment years 2010-11, 2011-12 & 2012-13. Whereas, the solitary appeal by the revenue is against the directions of learned Dispute Resolution Panel (DRP) for the assessment year 2010-11.

2. The learned Counsel for the assessee submitted, the assessee has opted for settling the dispute arising in all these appeals by filing applications under the Direct Tax Vivad se Vishwas Act, 2020. However, he submitted, approval of the designated authority in Form 3 is awaited. On a suggestion from the Bench, the learned Counsel for the assessee accepted for withdrawal of the appeals filed by the assessee with liberty to seek restoration of the appeals, if for any unforeseen reasons, the applications filed under the Direct Tax Vivad se Vishwas Act, 2020 are not accepted. The learned Departmental Representative also agreed for withdrawal of the appeal of the revenue with liberty to seek restoration of the appeal if for any unforeseen reasons, the applications filed under the Direct Tax Vivad se Vishwas Act, 2020 is not accepted.

3. Having considered rival submissions and keeping in view the fact that the assessee has already filed applications under the Direct Tax Vivad se Vishwas Act, 2020 for settling the dispute arising in these appeals, we are inclined to dismiss these appeals as withdrawn. However, if for any unforeseen reason the applications filed by the assessee are not accepted, liberty is granted to both the assessee and the revenue for seeking recall of this order and restoration of the respective appeals/appeal filed by them.

4. In the result, appeals are dismissed with the aforementioned liberty.

Order pronounced in the Open Court on this 12/01/2021.

Sd/-

sd/-

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|-----------------------|------------------------|
| (PRAMOD KUMAR) | (SAKTIJIT DEY) |
| VICE PRESIDENT | JUDICIAL MEMBER |

Mumbai, Dated :12/ 01/2021.

Pavanan, Sr.P.S (on contract)

Copy of the order forwarded to :

1. The Appellant.
2. The Responent.
3. The CIT(A)
4. 4. The CIT
5. D.R., ITAT, Mumbai.
6. Guard File.

//True Copy//

By order

I.T.A.T., Mumbai.