

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

**BEFORE SHRI PRAMOD KUMAR (VICE PRESIDENT)**

**AND**

**SHRI SAKTIJIT DEY( JUDICIAL MEMBER)**

I.T.A. No.1517/Mum/2019  
(Assessment Year : 2012-13)

<b>Reliance Big Entertainment Pvt Ltd 502, Plot No.91/94, Prabhat Colony Santa Cruz (East), Mumbai-400 055 PAN : AAFC6658L</b>	vs	<b>DCIT(International Tax)-2(1)(1), Mumbai</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

I.T.A. No.2155/Mum/2019  
(Assessment Year : 2012-13)

<b>DCIT(International Tax)-14(3)(1), Mumbai</b>	vs	<b>Reliance Big Entertainment Pvt Ltd 502, Plot No.91/94, Prabhat Colony Santa Cruz (East), Mumbai-400 055 PAN : AAFC6658L</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	Shri Jitendra Sanghavi,
Revenue by	Shri Ashish Heliwal Sr.DR

Date of hearing	14-01-2021
Date of Pronouncement	14/01/2021

**ORDER**

Per Bench,

Captioned appeals arise out of order dated 5-01-2019 of learned Commissioner of Income Tax (Appeals)-57, Mumbai for the assessment year 2012-13.

2. Vide letter dated 11-01-2021, kept on record, learned Authorised Representative of the assessee has submitted that the assessee has opted for settling the dispute arising in these appeals by filing application under the Direct Tax Vivad se Viswas Act, 2020 (copies of forms 1 & 2 have been enclosed to the said letter). On a suggestion from the bench, the learned Authorised Representative fairly accepted for withdrawal of the appeal filed by the assessee with liberty to seek restoration of the appeal. The learned Departmental Representative has also agreed for withdrawal of Revenue's appeal with similar liberty.

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arising in these appeals under the Direct Tax Vivad se Viswas Act, 2020, we are inclined to dismiss these appeals as withdrawn.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

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

Order pronounced in the Open Court on this 14/01/2021.

Sd/-

sd/-

<b>(PRAMOD KUMAR)</b>	<b>(SAKTIJIT DEY)</b>
<b>VICE PRESIDENT</b>	<b>JUDICIAL MEMBER</b>

Mumbai, Dated : 14/ 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.