

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI

BEFORE SHRI RAJESH KUMAR, AM AND SHRI AMARJIT SINGH, JM

I.T.A. No.2300/Mum/2018

(Assessment Year: 2010-11)

Monsanto India Limited Ahura Centre 5 th Floor 96 Mahakali Caves Road Andheri(East) Mumbai-4000 93	Vs.	DCIT, Range-10(2)(2) Aaykar Bhawan M.K.Road Mumbai-400 020
PAN/GIR No. : AAACM2875L		
(Appellant)	..	(Respondent)

I.T.A. No.2122/Mum/2018

(Assessment Year: 2010-11)

DCIT-10(2)(2) Aaykar Bhawan M.K.Road Mumbai-400 020	Vs.	Monsanto India Limited Ahura Centre 5 th Floor 96 Mahakali Caves Road Andheri(East) Mumbai-4000 93
PAN/GIR No. : AAACM2875L		
(Appellant)	..	(Respondent)

Assessee by:	Shri. Jitendra Singh, AR
Revenue by:	Smt. Ashima Gupta, DR

सुनवाई की तारीख / Date of Hearing: 11/01/2021

घोषणा की तारीख /Date of Pronouncement: 11/01/2021

ORDER

PER AMARJIT SINGH, JM:

These cross appeals filed by the assessee and revenue against the order dated 31/01/2018 passed by the Commissioner of Income Tax (Appeals)-17, Mumbai [hereinafter referred to as the “CIT(A)”] and pertains to A.Y.2010-11.

2. When these appeals were called out for hearing, the Id. Counsel of the assessee submitted that he has filed the necessary declaration under

Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and is awaiting for final resolution of the matter under the said scheme. He submitted that upon completion of the necessary formalities, he will withdraw the appeal. In response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeal being dismissed as withdrawn as long as his right for revival of the appeal is protected, in the event of, for some unfortunate reason, the matter being not settled under the *Vivad se Vishwas scheme*.

3. The Ld. DR also did not object to course so suggested.
4. In view of the above, we dismiss the appeals as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the *Vivad se Vishwas scheme*, the assessee shall have liberty to approach the Tribunal for restoration of his appeal.
5. In the result, these appeals are dismissed as withdrawn – subject to the observation above.

Order pronounced in the open court on 11 /01/2021

Sd/-

**(RAJESH KUMAR)
ACCOUNTANT MEMBER**

Mumbai; Dated : 11/01/2021
Tirumalesh(Sr.PS)

Sd/-

**(AMARJIT SINGH)
JUDICIAL MEMBER**

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai