

**NIN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B" MUMBAI**

**BEFORE SHRI S.RIFAUH RAHMAN (ACCOUNTANT MEMBER) AND
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No. 5172/MUM/2019
(Assessment Year: 2012-13)**

Nirmal BOT Limited,
C-316/317, Kanakia Zillion,
LBS Marg, Kurla West,
Mumbai 400070

Vs. Dy. Commissioner of Income-tax,
Ward 15(2)(1), Room No. 357,
3rd Floor, Aayakar Bhavan
M.K Road, Mumbai – 400 020.

PAN No. AACCN3935A

(Assessee)

(Revenue)

Assessee by : Ms. Hetal Vora, A.R
Revenue by : Shri Tharian Oommen, D.R

Date of Hearing : 03/02/2021
Date of pronouncement : 03/02/2021

ORDER

PER RAVISH SOOD, J.M:

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-24, Mumbai dated 30.04.2019, which in turn arises from the assessment order passed u/s 143(3) of the Income-tax Act, 1961, dated 13.03.2015 for the assessment year 2012-13.

2. When this appeal was called for hearing, the Id. Authorised representative (for short "A.R") for the assessee stated at bar that the assessee company had filed the necessary declaration under the Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and is awaiting for a final resolution of the matter under the said scheme. In the backdrop of the aforesaid facts the Id. A.R had sought permission to withdraw the appeal, subject to the condition, that, in the event, if for some unforeseen reason the matter is not settled under the Vivad se Vishwas scheme, then, the assessee's right for revival of the appeal would be protected.

3. The Id. D.R did not object to the aforesaid submission of the counsel for the assessee.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of its appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 03/02/2021.

Sd/-
(S. Rifaur Rahman)
ACCOUNTANT MEMBER

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

Mumbai;

Dated: 03.02.2021

PS: Rohit

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//
(Sr. Private Secretary)
ITAT, Mumbai