

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

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI AMARJIT SINGH, JUDICIAL MEMBER**

ITA NO. 3414/MUM/2019 : A.Y : 2010-11

Rasik Kunverji Chheda
4, 1st floor, Prem Estate,
234/236, Narshi Natha St., Bhat Bazar,
Chinchbunder, Mumbai 400 009.
PAN : AAAPC6000A (Appellant)

Vs. Asstt. Commissioner of
Income Tax – 13(3),
Mumbai. (Respondent)

Assessee by : Shri Viraj Mehta
Revenue by : Shri Bharat Andhale

Date of Hearing : 12/01/2021
Date of Pronouncement : 12/01/2021

ORDER

PER RAJESH KUMAR, AM :

This appeal by assessee is directed against the order of learned Commissioner of Income Tax (Appeals) - 28, Mumbai (in short 'the CIT(A)') pertaining to Assessment Year 2010-11.

2. At the outset, it was submitted by the learned representative of the assessee that the assessee has opted for solution of dispute under the Vivad Se Vishwas Scheme.

3. We note that in a similar situation, Hon'ble Madras High Court has in an appeal in the case of M/s. Nannusamy Mohan (HUF) vs ACIT vide order dated 16.10.2020 held as under :-

“3. The learned counsel for the appellant / assessee, on instructions, submitted that the appellant / assessee intends to avail the benefit of Vivad Se Vishwas Scheme (‘VVS Scheme’ for brevity) and in this regard, the assessee is taking steps to file the application / declaration in Form No. 1.

4. It may not be necessary for this Court to decide the Substantial Questions of Law framed for consideration on account of certain subsequent developments. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act 3 of 2020) to provide for resolution of disputed tax and for matters connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17th March 2020 and published in the Gazette of India on 17th March 2020.

5. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Hon'ble Supreme Court of India. Under Section 2(j) “disputed tax” has been defined. In terms of Section 3, where a declarant means a person, who files a declaration under Section 4 on or before the last date files a declaration to the designated authority in accordance with the provisions of Section 4 in respect of tax arrears, then, notwithstanding anything contained in the Income Tax Act or any other law for the time being in force, the amount payable by the declarant shall be determined in terms of Section 3(a-c) thereunder.

6. The First Proviso to Section 3 states that in case, where an Appeal or Writ Petition or Special Leave Petition is filed by the Income Tax authority on any issue before the Appellate Forum, the amount payable shall be one-half of the amount in the table stipulated in Section 3

calculated on such issue, in such a manner as may be prescribed. The second proviso deals with the cases, where the matter is before the Commissioner (Appeals) or before the Dispute Resolution Panel. The third proviso deals with cases, where the issue is pending before the Income Tax Appellate Tribunal. The filing of the declaration is as per Section 4 of the Act and the particulars to be furnished are also mentioned in the Sub Sections of Section 4. Section 5 of the Act deals with the time and manner of the payment and Section 6 deals with Immunity from initiation of proceedings in respect of offence and imposition of penalty in certain cases. Section 9 of the Act deals with cases, where the Act 3 of 2020 will not be applicable.

7. As observed, the assessee is given liberty to restore this appeal in the event the ultimate decision to be taken on the declaration to be filed by the assessee under Section 4 of the said Act is not in favour of the assessee. If such a prayer is made, the Registry shall entertain the prayer without insisting upon any application to be filed for condonation of delay in restoration of the appeal and on such request made by the assessee by filing a Miscellaneous Petition for Restoration, the Registry shall place such petition before the Division Bench for orders.

8. In the light of the above, We direct the appellant / assessee to file the Form No.I on or before 20.11.2020 and the competent authority shall process the application / declaration in accordance with the Act and pass appropriate orders as expeditiously as possible preferably within a period of six (6) weeks from the date on which the declaration is filed in the proper form.”

Accordingly, respectfully following the above and noting the fact that the assessee is opting for resolution of dispute under Vivad Se Vishwas Scheme in the present appeal, we treat the appeal as disposed off as withdrawn.

4. The assessee is given liberty for restoration of appeal in accordance with paragraph 7 of the Hon'ble High Court order as above. Representatives present for both the sides fairly agreed to the above proposition.

5. In the result, the appeal by the assessee is disposed of by treating the same as withdrawn.

Order pronounced in the open court on 12th January, 2021.

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

Mumbai, Date : 12th January, 2021

SSL

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT(A) concerned
- 4) The CIT concerned
- 5) The D.R, "D" Bench, Mumbai
- 6) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai