

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI
BEFORE SHRI M. BALAGANESH, AM AND SHRI AMARJIT SINGH, JM

आयकर अपील सं/ I.T.A. No.3576/Mum/2018

(निर्धारण वर्ष / Assessment Year: 2011-12)

Raymond Ltd. New Hind House, Narottam Morarjee Marg, Ballard Estate, Mumbai-400001.	बनाम/ Vs.	Dy. Commissioner of Income Tax Central Circle – 8(1) 6 th Floor, Aayakar Bhavan, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACR4896A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	Shri Kunal Pandey (AR)	
Revenue by:	Shri Sanjay Sethi (DR)	

सुनवाई की तारीख / Date of Hearing: 02/02/2021

घोषणा की तारीख /Date of Pronouncement: 02/02/2021

आदेश / ORDER

PER AMARJIT SINGH, JM:

This is an appeal filed by the assessee against the order dated 30.03.2018 passed by the Commissioner of Income Tax (Appeals), 50 Mumbai [hereinafter referred to as the “CIT(A)”]. Relevant to the A.Y.2011-12.

2. We have heard the arguments advanced by the Ld. Representative of the parties and perused the record. When this appeal was 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



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fairly accepted that he has no objection to the appeal being dismissed as withdrawn as long as his right for revival of the appeal is protected, in the event of, for some unfortunate reason, the matter being not settled under the *Vivad se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 has no objection to the above.
4. In view of the above, we dismiss the appeal as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the *Vivad se Vishwas scheme*, the assessee shall have liberty to approach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 In the result, the appeal is dismissed as withdrawn – subject to the observation above.

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

Sd/-

(M. BALAGANESH)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 02/02/2021

Vijay Pal Singh/Sr.PS

Sd/-

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai