

**THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, MUMBAI**

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER)**

I.T.A. No.4955/Mum/2019  
(Assessment year : 2013-14)

Shreenath Roadways Pvt Ltd Plot No.29, Panchsheel Co-op Soc Nathpai Nagar, Ghatkopar (E) Mumbai PAN AAFCS6073F	vs	ITO 14(3)(3), Mumbai
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Shri Sanjay Shah, (AR)
Respondent by	Smt. Smita Verma, (DR)

Date of hearing	03-02-2021
Date of Pronouncement	03/02/2021

**ORDER**

**Per Saktijit Dey, JM**

This is an appeal by the assessee against the order dated 24-05-2019 of learned Commissioner of Income Tax (Appeals)-22, Mumbai for the assessment year 2013-14.

2. Shri Sanjay Shah, the learned Authorised Representative submitted, the assessee has filed declaration under the Direct Tax Vivad se Vishwas Act, 2020 for settling the dispute arising in this appeal. On a suggestion from the Bench, he

fairly accepted for withdrawal of the appeal so long as the assessee is granted liberty to seek restoration of the appeal in case of non-acceptance of the declaration filed under the Direct Tax Vivad se Vishwas Act, 2020, by the department. The learned Departmental Representative did not object to the aforesaid submission of the assessee.

3. Having heard the parties and considering the fact that the assessee has filed declaration under the Direct Tax Vivad se Vishwas Act, 2020 for settling the dispute arising in this appeal, I am inclined to dismiss the appeal as withdrawn. However, in the unlikely event of assessee's declaration not being accepted by the department, liberty is granted to the assessee to seek recall of this order and restoration of the appeal.

4. In the result, appeal is dismissed with aforementioned liberty.

Order pronounced in the Open Court on this 03 /02/2021.

Sd/-

<b>(SAKTIJIT DEY)</b>
<b>JUDICIAL MEMBER</b>

Mumbai, Dated : 03/ 02/2021.  
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.