

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“G” BENCH, MUMBAI**

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं  
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.2538/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2015-16)

<b>M/s. Gala Enterprises Pvt.Ltd.</b> A 63, Ruia Park CHS Ltd. Janardan Ramji Mahta Road, Juhu Mumbai-400 049	<b>बनाम</b> / Vs.	<b>Income Tax Officer-9(3)(3)</b> Room No.471, 4 <sup>th</sup> Floor Aaykar Bhawan, M.K.Road Mumbai-400 020
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABCG-0788-M</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Assessee by</b>	:	Ms. Ruchi Rathod-Ld. AR
<b>Revenue by</b>	:	Shri T.S. Khalsa- Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	01/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	01/02/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year 2015-16 contest the order of learned first appellate authority on certain grounds of appeal.
2. The Ld. Counsel for assessee, at the outset, submitted that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* for the year under consideration and therefore, the appeals may be treated as withdrawn. The Ld. DR did not object to the same.

3. In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal stands dismissed as withdrawn.

*Order pronounced on 01<sup>st</sup> February, 2021.*

**Sd/-**

**(Mahavir Singh)**

**उपाध्यक्ष / Vice President**

मुंबई Mumbai; दिनांक Dated :01/02/2021

*Sr.PS, Kasarla Thirumalesh*

**Sd/-**

**(Manoj Kumar Aggarwal)**

**लेखा सदस्य / Accountant Member**

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**