

**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.4256/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2005-06)

<b>M/s. Geltec Private Limited</b> Capsulation Premises Sion-Trombay Road, Deonar Mumbai – 400 088	<b>बनाम</b> / Vs.	<b>ACIT-CC 3(2)</b> 1923, 19 <sup>th</sup> Floor Air India Building Nariman Point, Mumbai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAACB-1782-H</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Assessee by</b>	:	Shri Ninad Patade – Ld. AR
<b>Revenue by</b>	:	Shri T.S. Khalsa- Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	02/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	02/02/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year 2005-06 contest the order of learned first appellate authority on certain grounds of appeal. The assessment was framed by Ld. Assessing Officer u/s 143(3) r.w.s. 147 vide order dated 12/03/2015.
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 already received Form No.3 from

appropriate authority. It was, therefore, submitted that the appeal may be dismissed as withdrawn.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 In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.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 The appeal stands dismissed as withdrawn.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 02<sup>nd</sup> February, 2021.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

मुंबई Mumbai; दिनांक Dated :02/02/2021

*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.**