

आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI

माननीय श्री विकास अवस्थी, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI VIKAS AWASTHY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ ITA Nos. 2141 to 2143/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2013-14)

Jatin Kampani 59/61, 1 st Floor, Room No.16 Nand Bhavan, Babu Genu Road Kalbadevi, Mumbai-400 002	बनाम / Vs.	DCIT CPS TDS Aaykar Bhawan, Sector-3 Vaishali , Ghaziabad Uttar Pradesh-101 010
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AFUPK-7061-A		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
Assessee by	:	Assessee’s Letter dated 19/01/2021
Revenue by	:	Ms. Usha Gaikwad-Ld. DR
सुनवाई की तारीख/ Date of Hearing	:	10/02/2021
घोषणा की तारीख / Date of Pronouncement	:	10/02/2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee contest combined order of learned first appellate authority on certain grounds of appeal in the matter of levy of fees u/s 234E for various quarters of Assessment Year 2013-14. The appeals have been filed with a delay of 60 days, the condonation of which has been sought by the assessee on the strength of affidavit dated 25/03/2019. The delay has been attributed to the adverse medical conditions being faced by

assessee's father. After going through the contents of the affidavit, we condone the delay and admit the appeals.

2. The registry placed on record assessee's letter dated 19/01/2021 wherein it has been stated that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* for all the appeals under consideration and therefore seek withdrawal of the appeals. The Ld. DR submitted that the appeals may be dismissed.

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 In view of foregoing, all the appeals stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeals in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. All the appeals stands dismissed as withdrawn.

Order pronounced on 10th February, 2021.

Sd/-

(Vikas Awasthy)

न्यायिक सदस्य / **Judicial Member**

मुंबई Mumbai; दिनांक Dated : 10/02/2021

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.**