

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND
SHRI RAM LAL NEGI, JUDICIAL MEMBER**

ITA NO. 3479/MUM/2019 : **A.Y : 2013-14**

Bipin Thakorlal Shah
62, Mittal Bhavan, 2nd floor,
Peddar Road, Mumbai 400 026.
PAN : ANUPS4678R (Appellant)

Vs. Asstt. Commissioner of Income
Tax, Circle 19(1), Mumbai.
(Respondent)

Appellant by : **Shri Milind Gandhi**
Respondent by : **Shri Sunil S. Deshpande**

Date of Hearing : **31/12/2020**
Date of Pronouncement : **04/01/2021**

ORDER

PER SHAMIM YAHYA, AM :

This appeal by the assessee is directed against order of learned Commissioner of Income Tax (Appeals) - 30, Mumbai (in short 'the CIT(A)') dated 15.03.2019 pertaining to Assessment Year 2013-14.

2. The grounds of appeal relates to penalty under Section 271(1)(c) of the Income Tax Act, 1961 for an amount of Rs.2,70,375/-.

3. At the outset, in this case, the learned counsel of the assessee submitted that assessee has opted for settlement of dispute under the Vivad Se Vishwas Scheme (VSVS). The necessary applications have been filed and the order

received. Hence, the learned counsel submits that he shall be withdrawing the appeal. The learned Departmental Representative did not have any objection to this proposition.

4. Upon careful consideration, we have granted permission to withdraw the appeal. Accordingly, this appeal is dismissed as withdrawn.

Order pronounced under Rule 34(4) of ITAT Rules on 4th January, 2021.

Sd/-
(RAM LAL NEGI)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai, Date : 4th January, 2021

SSL

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT(A) concerned
- 4) The CIT concerned
- 5) The D.R, "B" Bench, Mumbai
- 6) Guard file

By Order

Dy./Asstt. Registrar
I.T.A.T, Mumbai