

**आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, MUMBAI**

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

आयकरअपील सं./ I.T.A. No.183/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2014-15)

<b>Smt. Puja Suresh Punamiya</b> 701, Harvshivam Apartments J.P.Road, Andheri(W) Mumbai-400 058	<b>बनाम</b> / Vs.	<b>ITO-Ward-24(3)(4)</b> Room No.517, 5 <sup>th</sup> Floor Piramal Chambers, Lalbaug Curry Road(E), Mumbai-400 012
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ANOPP-7105-J</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Assessee by</b>	:	Ms. Dinkle Hariya-Ld. AR
<b>Revenue by</b>	:	Ms. Smita Verma-Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	12/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	12/02/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year 2014-15 contest the order of learned first appellate authority on certain grounds of appeal.
2. The Ld. Counsel for assessee, at the outset, vide letter dated 13/11/2020, 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 by filing

Form Nos.1 & 2 and therefore, the appeal may be treated as withdrawn.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 In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.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 The appeal stands dismissed as withdrawn.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 12<sup>th</sup> February, 2021.*

**Sd/-**

**(Amarjit Singh)**

न्यायिक सदस्य / **Judicial Member** लेखा सदस्य / **Accountant Member**

**Sd/-**

**(Manoj Kumar Aggarwal)**

मुंबई Mumbai; दिनांक Dated :12/02/2021  
Sr.PS, Kasarla Thirumalesh

**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.**