

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

माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य
एवं माननीय श्री रवीश सूद, न्यायिक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON’BLE SHRI RAVISH SOOD, JM

आयकर अपील सं./ I.T.A. No.3413/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)

DCIT, CC-5(1) Room No.1928, 19 th Floor Air India Building Nariman Point, Mumbai-400 021	बनाम / Vs.	Shri Bharat Babulal Jain 102, Royal Garden Dr.A B Road, Atria Mall, Worli Mumbai-400 0048
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAEPJ-2184-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

&

Cross Objection No. 195/ Mum/2019
(निर्धारण वर्ष / Assessment Year: 2011-12)

Shri Bharat Babulal Jain 102, Royal Garden Dr.A B Road, Atria Mall, Worli Mumbai-400 0048	बनाम / Vs.	DCIT, CC-5(1) Room No.1928, 19 th Floor Air India Building Nariman Point, Mumbai-400 021
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAEPJ-2184-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Anant A. Pai-Ld.AR
Revenue by	:	Shri Tharian Oommen- Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	15/02/2021
घोषणा की तारीख / Date of Pronouncement	:	15/02/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

- The captioned appeal by revenue for Assessment Year [AY] 2011-12 contest order of learned first appellate authority on certain

grounds of appeal. The assessee, upon receipt of notice of hearing, has preferred cross-objections against the same.

2. The learned counsel for Assessee, Shri Anant A. Pai, 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 received Form No. 3 from appropriate authority. The Ld. DR conceded the stated fact.

3. In view of foregoing, the appeal filed by the revenue as well as cross-objections filed by the assessee becomes infructuous. Both stand dismissed with a liberty to appellant to seek recall of the appeal / cross-objections in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal as well as cross-objection stand dismissed as infructuous.

Order pronounced on 15th February, 2021.

Sd/-
(Ravish Sood)
न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 15/02/2021
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