

**THE INCOME TAX APPELLATE TRIBUNAL
'J' Bench, Mumbai**

**Shri Pramod Kumar, Vice President &
Shri Ravish Sood, Judicial Member**

**I.T.A. No. 7259/Mum/2018
(Assessment Year 2015-16)**

ACIT, Circle-16(1) Room No. 439, 4 th Floor, Aayakar Bhavan, M.K. Road, Mumbai – 400 020	Vs.	M/s Reliance Media Works Ltd, 4 th Floor, Adhikari Chambers, Oberoi Complex, Mumbai – 400 053 PAN: AACCS4452P
(Appellant)		(Respondent)

**I.T.A. No. 4853/Mum/2019
(Assessment Year 2015-16)**

M/s Reliance MediaWorks Ltd, 2 nd Floor, Filmcity Complex, Film City Road, Goregaon (E) Mumbai – 400065 PAN: AAACA4252H	Vs.	ACIT, Circle-16(1) Room No. 439, 4 th Floor, Aayakar Bhavan, New Marine Lines, Mumbai – 400 020
(Appellant)		(Respondent)

Assessee by	Shri Jitendra Sanghavi & Shri Amit Khatiwal, A.Rs
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos. 5094 & 5095/Mum/2016
I.T.A. Nos. 7463 & 7464/Mum/2018**

(Assessment Years: 2009-10, 2010-11 & A.Y. 2012-13 & 2013-14)

M/s Reliance MediaWorks Ltd, 2 nd Floor, Filmcity Complex, Film City Road, Goregaon (E) Mumbai – 400065 PAN: AAACA4252H	Vs.	ACIT, Circle-16(1) Room No. 439, 4 th Floor, Aayakar Bhavan, New Marine Lines, Mumbai – 400 020
(Appellant)		(Respondent)

I.T.A. Nos. 5216 & 5217/Mum/2016

I.T.A. Nos. 7394 & 7258/Mum/2018

(Assessment Years: 2009-10, 2010-11, & A.Y. 2012-13 & 2013-14)

ACIT, Circle-16(1) Room No. 439, 4 th Floor, Aayakar Bhavan, New Marine Lines, Mumbai – 400 020	Vs.	M/s Reliance MediaWorks Ltd, 2 nd Floor, Filmcity Complex, Film City Road, Goregaon (E) Mumbai – 400065 PAN: AAACA4252H
(Appellant)		(Respondent)

Assessee by	Shri Jitendra Sanghavi & Shri Amit Khatiwal, A.Rs
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. Nos. 6357 to 6359/Mum/2009

(Assessment Years: 2003-04, 2005-06 & A.Y. 2006-07)

Mr. Amarnath Jain Amarnath Atmaram Jain Plot No. 289, Sector- 25, Pradhikaran, Pune -411 044 PAN: AASPJ0385R	Vs.	Asst. Commissioner of Income Tax, Central Circle-11,
(Appellant)		(Respondent)

Assessee by	Shri Darshani Gohil, A.R
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos. 99 & 100/Chen//2014
(Assessment Years: 2000-01 & 2001-02)**

<p>ICICI Bank Limited (erstwhile Bank of Madura Ltd.) Accounting and Reporting Group IV floor, East Wing, No.24 South Phase, Ambattur Industrial Estate, Ambattur, Chennai - 600058</p> <p>PAN: AAACB2929E</p>	Vs.	<p>The Asst. Commissioner of Income Tax, Company Circle- 1(3), Aayakar Bhavan, Chennai - 600034</p>
(Appellant)		(Respondent)

Assessee by	Ms.Aarti Vissanji & Ms. Stuti Jindal, A.Rs
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No. 397/Mum//2020
(Assessment Year: 2013-14)**

<p>Tata Communications Payment Solutions Ltd., Plot No. C-21 & C-36, T Tower, G Block, Bandra Kurla Complex, Vidyanagri PO, Mumbai- 400098</p> <p>PAN: AADCB3924G</p>	Vs.	<p>Deputy Commissioner of Income Tax- 14(3)(1), Room No. 455, Aayakar Bhavan, M.K. Road, Mumbai - 400020</p>
(Appellant)		(Respondent)

Assessee by	Shri Heman Desai, A.R
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos. 959 to 962/Mum//2020
(Assessment Years: 2012 -13 to 2014-15 & 2016-17)**

Nufuture Digital (I) Ltd. 2 nd Floor, Knowledge House, Shyam Nagar, Off Jogeshwari, Vikhroli Link Road, Jogeshwari (East), Mumbai – 400 060 PAN: AACCE0402H	Vs.	DCIT, Circle -10(3)(1) Aayakar Bhavan, M.K. Road, Mumbai – 400 020
(Appellant)		(Respondent)

Assessee by	Ms. Dinkle Haria, A.R
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No. 5594/Mum//2019
(Assessment Year: 2015 -16)**

Mr. Sanjay Ramniwas Goel Shiv Ashish, Golf View Park 565/6B, A. Soares Marg, Chembur, Mumbai - 400071 PAN: AABPG3259L	Vs.	DCIT, Central Circle -7(1) 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai – 400020
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 28.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos. 7453 to 7455/Mum//2017
(Assessment Years: 2011 -12 to 2013-14)**

Niko (Neco) Ltd. 407-411/311 Oberoi Chambers II, Plot No. 645/646, New Link Road, Andheri (West), Mumbai – 400 053 PAN: AACCN4403B	Vs.	Deputy Commissioner of Income Tax, (International Taxation) -3(3)(1), Scindia House Room No. 11 Mumbai
(Appellant)		(Respondent)

Assessee by	Shri Vijay Mehta & Shri Nirav Poddar, A.Rs
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No.1952/Mum//2017
(Assessment Year: 2011 -12)**

M/s Tod's Retail India Private Limited, Regus 1102, Tower B, Peninsula Business Park, S.B. Road, Lower Parel, Mumbai - 400013 PAN: AACCT7607F	Vs.	DCIT-3(3)(2), Aayakar Bhavan, Mumbai - 400020
(Appellant)		(Respondent)

Assessee by	Shri Sanjay R. Parikh A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6620/Mum//2018
(Assessment Year: 2015 -16)

Smt. Geetadevi R. Lohia H.No.506, Flat No.502, Rajendra Apartment, Adarsh Park Road, Behind Ajay Nagar, Bhiwandi, Mumbai - 421302 PAN: ABAPL4815B	Vs.	ITO Ward -1(5), 1 st Floor, Mohan Plaza, Wayle Nagar, Khadakpada, Kalyan West, Mumbai 421301
(Appellant)		(Respondent)

Assessee by	Shri Shashank Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6069/Mum//2017
(Assessment Year: 2013 -14)

UCB India Private Limited 504, Peninsula Towers, G.K. Marg., Lower Parel, Mumbai – 400 013 PAN: AAACU1627L	Vs.	Dy. Commissioner of Income Tax, Range 8(3)(1) Room No. 615, 6 th Floor, Aayakar Bhavan, M.K. Marg, Mumbai – 400 020
(Appellant)		(Respondent)

Assessee by	Ms. Vaishali Parakar, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.41/Mum//2020
(Assessment Year: 2014 -15)

Shri Sundaram Vidyatheertha Rajagopal, C/o, M.K. Varghese, Cas 124, Andheri Universal Industrial Premises,	Vs.	ITO (IT), Ward -4(1)(1) Room No. 1729 17 th Floor, Air India Building, Nariman Point, Mumbai 4000 21
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Above Bank of India, J.P. Road, Andheri (W), Mumbai – 400 058 PAN: AFXPS6971A		
(Appellant)		(Respondent)

Assessee by	Ms. Dinkle Haria, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6555/Mum//2018
(Assessment Year: 2015 -16)

Shri Sumit Kumar R Lohia 402, Carnation, Sadguru Garden, Kopri, Thane (East), 421302 PAN: ABWPL3421H	Vs.	ITO 3(5), Room No. 5, 6 th Floor, Ashar I.T Park, Wagle Industrial Estate, Thane (West) 400604
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 19.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6619/Mum//2018
(Assessment Year: 2015 -16)

Shri Deendayal S. Lohia H. No. 506, Flat No.502, Rajednra Apartment, Adarsh Park Road, Behind Ajay Nagar, Whiwandi 421302 PAN: AAYPL6110C	Vs.	ITO Ward-1(1) 1 st Floor, Mohan Plaza, Wayle Nagar, Khadakpada, Kalyan West 421301
(Appellant)		(Respondent)

Assessee by	Shri Shashank Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.5917/Mum//2019
(Assessment Year: 2013 -14)

Kaya Limited 23/C, 2 nd Floor, Mahal Industrial Estate, Mahakali Caves Road, Andheri (E), Mumbai – 400 093 PAN: AACCK1045L	Vs.	Asstt. Commissioner of Income Tax, Range 10(1)(2), Room No. 651, Aayakar Bhavan, M.K. Road, Mumbai – 400 020
(Appellant)		(Respondent)

Assessee by	Shri Milin Bakhai, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6952/Mum//2018
(Assessment Year: 2014 -15)

Smt. Surekha D. Bafna 402-B, Rajgiri Apartments, 13 th Khetwadi Back Road, Grant Road, Mumbai – 400 004 PAN: AECPB8536J	Vs.	The Income Tax Officer 19(3)(4) Matru Mandir, IInd Floor, Tardeo Road, Mumbai – 400 004
(Appellant)		(Respondent)

Assessee by	Shri G.P. Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6034/Mum//2019
(Assessment Year: 2016-17)

Nature Digital (India) Ltd. 2 nd Floor, Knowledge House, Shyam Nagar, Off Jogeshwari, Vikhroli Link Road, Jogeshwari (E) Mumbai 400 060 PAN: AACCE0402H	Vs.	ACIT, Circle 10(3)(1) Aaykar Bhavan, M.K Road, Mumbai – 400 020
(Appellant)		(Respondent)

Assessee by	Ms. Dinkle Hariya, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6215/Mum//2019
(Assessment Year: 2014 -15)

Dipak Nandlal Shah 503-B Gazadar Apparments, Juhu Tara Road, Juhu, Mumbai - 400049 PAN: AALPS7335P	Vs.	ITO 9(3)(2) Aaykar Bhavan, M.K.Road, Mumbai- 400020
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 29.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.4466/Mum//2019
(Assessment Year: 2014 -15)

Late Mrs. Chandrakanta B. Agrawal, (Legal Heir Hemchand B. Agrawal) 12, 208/210 Neel Tarang,	Vs.	Assistant Commissioner of Income Tax 21(1) Room No. 116, Piramal Chambers, 1 st Floor, Lalbaug,
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Veer Savarkar Marg, Mahim, Mumbai – 400 016 PAN: ADBPA1799G		Parel, Mumbai 400012
(Appellant)		(Respondent)

Assessee by	Shri Alpesh Savla
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No.7042/Mum//2019
(Assessment Year: 2011 -12)**

Mrs Shilpa Kothari 145, Building No.3, Navyug Nagar, Forjeet Street, Mumbai – 400 036 PAN: AAKPK4795N	Vs.	Income Tax Officer 19(3)(3) Matru Mandir, Tardeo Mumbai – 400 007
(Appellant)		(Respondent)

Assessee by	Shri Poojan Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos.7540 & 7541/Mum//2019
(Assessment Years: 2013-14 & 2015-16)**

M/s Chessline Apparels Pvt. Ltd., 318, Hind Rajasthan Building, DSP Road, Dadar (E), Mumbai – 400 014 PAN: AACCC3127D	Vs.	ACIT 6(3)(1) Aayakar Bhawan, Maharshi Karve Marg, Churchgate, 400 020
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 28.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No.898/Mum//2020
(Assessment Year: 2008 -09)**

Smt. Basanta S. Bapna 1101-A, Krushal Tower, G.M. Road, Chembur, Mumbai – 400 089 PAN: AFPPB7759D	Vs.	Commissioner of Income Tax (Appeals)-24, Room No. 1, 3 rd Floor, Mittal Court, 22, Nariman Point, Mumbai – 400 021
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 29.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. Nos. 1160 & 1161/Mum//2020
(Assessment Years: 2013-14 & 2014-15)**

Ms. Sheetal Bairagra B/203 AsterTower, Film City Road, Malad (E), Mumbai 400097 PAN: AHWPB2535J	Vs.	Income Tax Officer, Ward 30(3)(3) Room No. 628, 6 th Floor, Kautilya Bhavan, C-41 to C-43, G Block, BKC, Bandra (E) Mumbai - 400051
(Appellant)		(Respondent)

Assessee by	Shri Alok Bairagra, A.R
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No.6759/Mum//2019
(Assessment Year: 2015 -16)**

Boehringer Ingelheim India Private Limited, 1102, 11 th Floor, Hall Mark Business Plaza, Gurunanak hospital Road,	Vs.	Assistant Commissioner of Income Tax, Circle 14(1)(2), Room No. 470, 4 th Floor, Aaykar Bhavan, Maharshi Karve Road,
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Near Gurunanak Hosital, Bandra (East), Mumbai 400051 PAN: AACCB2979C		Mumbai - 400020
(Appellant)		(Respondent)

Assessee by	Shri Hemen Chandariya, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.1599/Mum//2019
(Assessment Year: 2012 -13)

Mr. Jitendra Kumar U. Jain 103, 1 st Floor, Bhana Mansion, Ai Mai Merwani X Lane, Parel, Mumbai -400012 PAN: ADGPJ4907J	Vs.	Income Tax Officer, Ward -18(1)(5), Room No. 206, 2 nd Floor, Earnest House, NCPA Marg, Nariman Point, Mumbai - 400021
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 29.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6770/Mum//2019
(Assessment Year: 2015-16)

Mr. Vivek Anand Oberoi Bungalow No.5, Golden Beach Society, Kartar Kunj, Ruia Park, Juhu, Mumbai - 400049 PAN: ACTPV5280G	Vs.	Assistant Commissioner of Income-tax, Circle-16(1), Room No.439, Aayakar Bhavan, M.K. Road, Mumbai – 400020
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 26.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6873/Mum//2019
(Assessment Year: 2009-10)

Bipatram Mittan Pal Room No. 6, 2 nd Floor, Jai Amey Housing Society, New Jimmy Baug, Karpe Wadi, Ganesh Krupa Apt. Kalyan (East), Thane 421306 PAN: AIIPP4213E	Vs.	Income Tax Officer, Ward 3(2) Rani Mansion, 2 nd Floor, Murbad Road, Kalyan 421301
(Appellant)		(Respondent)

Assessee by	Shri Vinay Sinha, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6621/Mum//2018
(Assessment Year: 2015-16)

Smt. Aruna Devi Lohia H. No. 506, Flat No. 502, Rajendra Apartment, Adarsh Park Road, Behind Ajay Nagar, Bhiwandi 421302 PAN: AAXPL4757A	Vs.	ITO, Ward-1(1), 1 st Floor, Mohan Plaza, Wayle Nagar, Khadakpada, Kalyan West, 421301
(Appellant)		(Respondent)

Assessee by	Shri Shashank Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6556/Mum//2018
(Assessment Year: 2015-16)

Shri Ramkishan Shankarlal Lohia, 402, Carnation, Sadguru Garden, Kopri, Thane (E) - 421302 PAN: AAWPL2429E	Vs.	ITO 3(2), Room No. 4, 6 th Floor, Ashar IT Park, Wagle Industrial Estate, Thane (W) 400604
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 19.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No.6557/Mum//2018
(Assessment Year: 2015-16)

Smt. Krishnadevi Lohia 402, Carnation, Sadguru, Garden Kopri, Thane (E) 421302 PAN: AAXPL1616J	Vs.	ITO 1(3) Room No. 10, 6 th Floor, Ashar IT Park, Wagle Industrial Estate, Thane (E) 400604
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 19.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

I.T.A. No. 438/Del//2019
(Assessment Year: 2003-04)

Vodafone Idea Limited [formerly known as Vodafone East Limited ('VEL') which merged with Vodafone Mobile Services Limited ('VMSL') which subsequently got merged with Idea Cellular Limited and now consequently known as Vodafone Idea Limited] 10 th Floor, Birla Centurion, Century Mills Compound,	Vs.	Assistant Commissioner of Income Tax, Circle 26(2) C.R. Building, New Delhi - 110015

Pandurang Budhkar Marg, Worli, Mumbai – 400030 PAN: AAACB2100P		
(Appellant)		(Respondent)

Assessee by	None (withdrawal request dated 22.01.2021)
Respondent by	Ms. Usha Gaikwad, D.R

**I.T.A. No.6622/Mum//2018
(Assessment Year: 2015-16)**

Smt. Shobhadevi D. Lohia Rajkamal, D-Wing, 4 th Floor, Ajay Nagar, Bhiwandi 421302 PAN: ABDPL6521F	Vs.	ITO, Ward -1(4) 1 st Floor, Mohan Plaza, Wayle Nagar, Khadakpada, Kalyan West 421301
(Appellant)		(Respondent)

Assessee by	Shri Shashank Mehta, A.R
Respondent by	Ms. Usha Gaikwad, D.R

Date of Hearing	05.02.2021
Date of Pronouncement	05.02.2021

ORDER

Per Bench :-

The present appeals filed by the assessee and the revenue are directed against the respective impugned orders for the aforesaid assessment years under consideration.

2. Before us, the assessee appellants/respondents were either represented through their authorized representatives (for short A.R's) or

through written requests for withdrawal of the appeals. Insofar the appeals filed by the assessee's are concerned, it was either stated by the assessee appellants vide their written requests and/or submitted by their Id. A.R's that as the respective assessee's had filed the necessary declarations under the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), therefore, they may be allowed to withdraw their appeals. As regards the appeals filed by the revenue, it was stated by the Id. A.R that as the assessee had filed the necessary declaration under the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020), the department may therefore be directed to withdraw the appeals.

3. The Id. Departmental Representatives (for short "D.R"s) did not raise any objection.

4. In view of the above, we dismiss the captioned appeals as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad Se Vishwas scheme, the appellant shall have the liberty to approach the Tribunal for restoration of the appeal.

5. Resultantly, the captioned appeals are dismissed as withdrawn subject to the observations recorded hereinabove.

Order pronounced in the open court on 05.02.2021

Sd/-
(Pramod Kumar)
VICE PRESIDENT

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 05.02.2021

PS: Rohit

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai