

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),
' SMC' BENCH MUMBAI**

BEFORE SHRI VIKAS AWASTHY, JM

**&
SHRI M.BALAGANESH, AM**

**ITA No.853/Mum/2020
(Assessment Year :2010-11)**

M/s. Mahabal Trading Pvt. Ltd., 2, Rinnkoo Apartment Vallabhbai Road, Vile Parle (W) Mumbai – 400 056	Vs.	Income Tax Officer – 10(2)(2) Room No.212, 2 nd Floor Aayakar Bhavan Mumbai – 400 020
PAN/GIR No. AAFCM1278C		
(Appellant)	..	(Respondent)

Assessee by	Ms. Varsha Bhatler
Revenue by	Shri Sushil Kumar Mishra
Date of Hearing	12/02/2021
Date of Pronouncement	12/02/2021

आदेश / O R D E R

PER VIKAS AWASTHY (JM):

This appeal in ITA No.853/Mum/2020 for A.Y.2010-11 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-17, Mumbai in appeal No.CIT(A)-17/10216/IT-646/17-18 dated 19/12/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 07/12/2017 by the Id. Income Tax Officer-10(2)(3), Mumbai (hereinafter referred to as Id. AO).

2. We find that the Id. AR filed a letter dated 09/02/2021 mentioning that assessee had preferred an application under direct tax "Vivad Se Viswas Scheme 2020" to settle this tax dispute for the year under consideration and had obtained Form-3 from the designated authority thereon, copy of which was enclosed alongwith this letter.

3. In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the assessee to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared bad in law in future for any reason whatsoever.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on 12/02/2021.

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Mumbai; Dated 12/02/2021
KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai