

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

BEFORE SHRI VIKAS AWASTHY, JM

&

SHRI M.BALAGANESH, AM

**ITA No.7592/Mum/2019
(Assessment Year :2009-10)**

Income Tax Officer – 22(1)(5). Mumbai	Vs.	Shri Himmatlal G. Thakkar 55-E, Kedarnath Chawl Dr. Ambedkar Road Khar (W) Mumbai – 400 052
PAN/GIR No. AAAPT4805A		
(Appellant)	..	(Respondent)

Revenue by	Shri Sushil Kumar Mishra
Assessee by	None
Date of Hearing	12/02/2021
Date of Pronouncement	12/02/2021

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in 7592/Mum/2019 for A.Y.2009-10 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-34, Mumbai in appeal No.CIT(A)-34/ITO-22(1)(5)/IT-10242/16-17 dated 17/09/2019 (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 18/01/2016 by the Id. Income Tax Officer – 22(1)(5), Mumbai (hereinafter referred to as Id. AO).

2. We find that the Id. AR filed a letter dated 21/01/2021 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 In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the revenue to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared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 revenue is dismissed.

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

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT 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