

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

**BEFORE SHRI VIKAS AWASTHY, JM**

**&**

**SHRI M.BALAGANESH, AM**

**ITA No.6389/Mum/2018  
(Assessment Year: 2009-10)**

Ms. Seema Naveen Bhandari 64, Kadambari Building Sanitorium Road Andheri East Mumbai – 400 069	Vs.	Income Tax Officer – Ward 25(1) (1), Mumbai Room No.401, C-10, Pratyakshakar Bhavan BKC, Bandra East Mumbai – 400 051
<b>PAN/GIR No. AADPJ5262E</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

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

**आदेश / ORDER**

**PER M. BALAGANESH (A.M):**

This appeal in 6389/Mum/2018 for A.Y.2009-10 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-53, Mumbai in appeal No.CIT(A)-53/IT-190/ITO-25(1)(1)/2018-19 dated 10/09/2018 (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 16/12/2016 by the Id. Income Tax Officer 25(1)(1), Mumbai (hereinafter referred to as Id. AO).

2. We find that the Id. AR filed a letter dated 03/02/2021 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 In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the assessee to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared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/-**  
**(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**