

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

**BEFORE: SHRI M.BALAGANESH, AM  
&  
SHRI PAVAN KUMAR GADALE, JM**

**ITA No.4335/Mum/2019  
(Assessment Year :2009-10)**

Shri MahendraKumar D Mehta Room No.7, 1 <sup>st</sup> Floor Mehta Mansion No.1 213, 3 <sup>rd</sup> Kumbharwada Lane Mumbai – 400 004	Vs.	Income Tax Officer- 19(2)(3) Mumbai Matru Mandir, Room No.210 Tardeo, Grant Road Mumbai – 400 007
<b>PAN/GIR No.AADPM0034D</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Harish Sharma
Revenue by	Shri Sanjay Sethi
<b>Date of Hearing</b>	<b>18/02/2021</b>
<b>Date of Pronouncement</b>	<b>18/02/2021</b>

**आदेश / O R D E R**

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

This appeal in ITA No.4335/Mum/2019 for A.Y.2009-10 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-5, Mumbai in appeal No.CIT(A)-5/ITO-19(2)(3)/IT-150/17-18 dated 27/05/2019 (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 24/03/2015 by the Id. I.T.O. 19(2)(3), Mumbai (hereinafter referred to as Id. AO).

2. We find that the Id. AR filed a letter dated 11/02/2021 mentioning that assessee had preferred an application filed in form No.1 & 2 under direct tax "Vivad Se Viswas Scheme 2020" to settle this tax dispute for the year under consideration and had obtained Form No.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 In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the assessee to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared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 Open Court on 18/02/2021.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Mumbai; Dated 18/02/2021  
KARUNA, *sr.ps*

**Sd/-**  
**(M.BALAGANESH)**  
**ACCOUNTANT MEMBER**

**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**