

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC" MUMBAI**

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 5080/MUM/2019
Assessment Year: 2016-17**

Shri Nemichand J. Ranka,
Flat No. 1, 1st floor, Pawapuri
Apartment, 9th Khetwadi, V.P.
Road,
Mumbai-400 004.
PAN No. ACTPR 7823 H
Appellant

Vs. Deputy Commissioner of Income
Tax, Central Circle-1(2),
Pratishtha Bhavan, Old CGO
Annexe, Maharishi Karve Road,
Mumbai-400 020.

Respondent

Assessee by : None
Revenue by : Mr. Sanjay J. Sethi, DR

Date of Hearing : 22/02/2021
Date of pronouncement : 22/02/2021

ORDER

PER N.K. PRADHAN, A.M.

This is an appeal filed by the assessee. The relevant assessment year is 2016-17. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-47, Mumbai [in short 'CIT(A)'] and arises out of the assessment completed u/s 143(3) the Income Tax Act 1961, (the 'Act').

2. The assessee has filed a letter dated 18.02.2021 before the Tribunal stating that he has applied for Vivad Se Vishwas Scheme, 2020 on 07.12.2020 in Form No. 1 & 2 and Form No. 3 dated 01.02.2021 has been received by him. Enclosing these Forms along with the abovementioned letters, the assessee submits that the appeal filed by him may be treated as withdrawn.

We brought to the attention of the Ld. Departmental Representative the above letter of the assessee.

3. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Supreme Court of India.

Considering the submissions of the assessee, we are inclined to dismiss this appeal as withdrawn.

4. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open Court on 22/02/2021.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 22/02/2021
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Dy./Assistant Registrar)
ITAT, Mumbai