

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 4123/Mum/2018
(A.Y: 2014-15)**

Manika Moulds Private Limited, Aar-Pee Centre, 601-605, Gufic Compound, MIDC, Andheri (E), Mumbai - 400093	बनाम/ Vs.	DCIT – 10 (2) (2), Aayakar Bhavan, Maharshi Karve Road, Churchgate, Mumbai - 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCM4545Q		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None
प्रत्यर्थी की ओर से/ Respondent by :	Shri Bharat Andhle, DR

सुनवाई की तारीख / Date of Hearing	17/02/2021
घोषणा की तारीख / Date of Pronouncement	17/02/2021

आदेश / ORDER

PER PAVAN KUMAR GADALE:

The appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) –

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17, Mumbai, passed u/s. 143 (3) of the Income Tax Act, 1961.

2. At the time hearing, none appeared on behalf of the assessee. The assessee has filed a letter dated 09.12.2020 that the assessee is intend to settle the tax litigation by opting for 'Vivad se Vishwas Scheme 2020'(VSVS2020) and filed an application in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the Ld.DR and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and has filed a letter dated 09.12.2020 mentioning that the assessee has applied under VSVS 2020 and received Form-3 from the Income Tax Department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.

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4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 17.02.2021.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 17.02.2021
AK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai