

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

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

**ITA Nos. 4397, 4398 & 4399/Mum/2019
(A.Ys: 2009-10, 2010-11 & 2011-12)**

Shri Pankaj Dhirajlal Shah, Flat No. 1003, 10 th Floor, Krishna Heritage, Opposite Don Bosco School, Borivali (West), Mumbai - 400091	बनाम/ Vs.	The Income Tax Officer 32 (2) (5), Room No. 305-D, 3 rd Floor, C-13, Pratyaksha Kar Bhavan, Bandra Kurla Complex, Bandra (East) Mumbai - 400005
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAQPS0773C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	Ms. Ruchi Rathod, AR
प्रत्यर्थी की ओर से/ Respondent by :	Shri Sanjay Sethi, DR

सुनवाई की तारीख / Date of Hearing	18/02/2021
घोषणा की तारीख / Date of Pronouncement	18/02/2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE:

These appeals have been filed by the assessee against the separate order of the Commissioner of Income Tax (Appeals) - 44, Mumbai, passed u/s. 143 (3) r.w.s. 147 and 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee is intend to settle the tax litigation by opting for 'Vivad se Vishwas Scheme 2020'(VSVS2020) and filed applications in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the rival contentions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and has sent copy of Form no 1& 2 and further the Form no-3 is yet to be received from the Income Tax Department. We are of the view that, no purpose will be served in keeping the appeals pending. Accordingly, we dismiss the appeals of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.

4. In the result, the appeals filed by the assessee are dismissed.

Order pronounced in the open court on 18.02.2021.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER
Mumbai, Dated 18.02.2021

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

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