

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

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER  
ITA No. 4464/Mum/2019  
(A.Y: 2010-11)**

The I.T.O. – 21 (3) (1), Room No. 207, 2 <sup>nd</sup> Floor, Piramal Chambers, Lalbaug, Mumbai - 400012	<u>बनाम/</u> Vs.	Ramesh B Musale, Room No. 382, Ground Floor, Adarsh Nagar, Building No. 23, Prabhadevi, Mumbai - 400025
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AJTPM0744R		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

**CO No. 278/Mum/2019  
(A.Y: 2010-11)**

Ramesh B Musale, Room No. 382, Ground Floor, Adarsh Nagar, Building No. 23, Prabhadevi, Mumbai - 400025	<u>बनाम/</u> Vs.	The I.T.O. – 21 (3) (1), Room No. 207, 2 <sup>nd</sup> Floor, Piramal Chambers, Lalbaug, Mumbai - 400012
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AJTPM0744R		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

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

सुनवाई की तारीख / <b>Date of Hearing</b>	15/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	/02/2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE:**

The appeal has been filed by the revenue against the order of the Commissioner of Income Tax (Appeals) -33, Mumbai, passed u/s. 143 (3) and 250 of the Income Tax Act, 1961 and the Cross objections by the assessee

2. At the time hearing, none appeared on behalf of the assessee. Whereas, the assessee has filed a letter dated 11.02.2021 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 in the revenue appeal. 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 letter dated 11.02.2021 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

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purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the revenue and the appellant 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. Since, the revenue appeal is dismissed. The Cross objections filed by the assessee will be infructuous and is dismissed.

5. In the result, appeal filed by the revenue and the cross objections of the assessee are dismissed.

Order pronounced in the open court on 15.02.2021.

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

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

Mumbai, Dated 15.02.2021

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