



I.T.A. No.4706/Mum/2019  
M/s. Anupam Stationery Superstore Pvt.Ltd.  
Assessment Year: 2010-11

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, MUMBAI**

**माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.4706/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2010-11)

<b>DCIT-Circle-12(1)(1)</b> Room No.128D, 1 <sup>st</sup> Floor Aaykar Bhavan, Churchgate Mumbai-400 020	<b>बनाम/ Vs.</b>	<b>M/s. Anupam Stationery Superstores Pvt.Ltd.</b> 1 <sup>st</sup> Floor, Sai shopping Mall S.V. Road, Borivali (W) Mumbai-400 092
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAACR-8425-P</b>		
(आपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Ms. Jassmine Sawla -Ld.AR- Withdrawal Letter Dt.23/02/2021
<b>Revenue by</b>	:	Shri Brajendra Kumar-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	25/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	25/02/2021

**आदेश / ORDER**

**Saktijit Dey (Judicial Member)**

1. Aforesaid appeal by revenue for Assessment Year 2010-11, contests the order of learned first appellate authority which has deleted penalty of Rs.33,476/- as levied by Ld. Assessing Officer vide order dated 23/03/2018.



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2. The learned counsel for Assessee, at the outset, placed on record letter dated 23/02/2021 to submit that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme, 2020* and therefore, revenue's appeal has become infructuous. The Ld. DR could not controvert the same.

3. In view of foregoing, the appeal stands dismissed as infructuous with a liberty to revenue to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal stands dismissed as infructuous.

*Order pronounced in the open court on 25<sup>th</sup> February, 2021.*

Sd/-

Sd/-

**(Manoj Kumar Aggarwal)**

**(Saktijit Dey)**

लेखा सदस्य / **Accountant Member**

न्यायिक सदस्य / **Judicial Member**

मुंबई Mumbai; दिनांक Dated : 25/02/2021  
 Sr.PS, Jaisy Varghese

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
 आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.