

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 5016/Mum/2019
(A.Y: 2009-10)**

&

**ITA No. 5017/Mum/2019
(A.Y: 2011-12)**

The DCIT, Circle-1, 6 th Floor, Ashar I.T. Park, Room No. 22, B Wing, Wagle Indl. Estate, Road No. 16Z, Thane (W) - 400064	बनाम/ Vs.	M/s Ashida Electronics Ashida House, Plot No. A- 308, Road No. 21, Wagle Estate, Thane (W)- 400604
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCA5020G		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	Shri Brajendra Kumar, DR
प्रत्यर्थी की ओर से/ Respondent by :	Ms. S. Shah, AR

सुनवाई की तारीख / Date of Hearing	09/02/2021
घोषणा की तारीख / Date of Pronouncement	11/02/2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE:

These appeals have been filed by the revenue against the separate orders of the Commissioner of Income Tax (Appeals) - 1, Thane, passed u/s. 271 (1) (c) 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 an application 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 the assessee has applied under VSVS 2020 and received Form-3 from the Income Tax Department as envisaged by the Ld.AR. We are of the view that, no purpose will be served in keeping the appeals pending. Accordingly, we dismiss the appeals of the Revenue and the

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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. In the result, the appeals filed by the revenue are dismissed.

Order pronounced in the open court on 11.02.2021.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 11.02.2021

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