

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

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

**ITA No. 5055/Mum/2019  
(A.Y: 2012-13)**

ITO 27 (1) (5), Room No. 331, 3 <sup>rd</sup> Floor, Tower No. 6, Vashi Station Complex, Vashi, Navi Mumbai - 400703	<b>बनाम/ Vs.</b>	M/s J.V. Chem (India), B-1, Neelkanth Chhaya, R.B. Mehta Road, Ghatkopar (E), Mumbai - 400077
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABFJ4268L		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी ओर से / <b>Appellant by :</b>	Shri Sanjay Parikh, DR
प्रत्यर्थी की ओर से/ <b>Respondent by :</b>	Shri Sanjay Sethi, AR

सुनवाई की तारीख / <b>Date of Hearing</b>	16/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	16/02/2021

आदेश / ORDER

**PER PAVAN KUMAR GADALE:**

This appeal has been filed by the revenue against the order of the Commissioner of Income Tax

(Appeals) - 26, Mumbai, passed u/s143(3) 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 has filed letter dated 08.02.2021 mentioning that 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 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. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 16.02.2021

Sd/-

(M. BALAGANESH)  
**ACCOUNTANT MEMBER**

Sd/-

(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 16.02.2021

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