

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

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 5144/MUM/2019
Assessment Year: 2011-12**

ITO-17(3)(5),
Room No. 137, 1st floor,
Aayakar Bhavan,
Mumbai-400 020.

M/s VNM Hydrotek,
71, Narayan Dhuru Street,
Nagdevi, Mumbai-400 003
Vs.

Appellant

**PAN No. AAFFV 7667 M
Respondent**

Revenue by : Mr. Sanjay J. Sethi, DR
Assessee by : None

Date of Hearing : 25/02/2021
Date of pronouncement : 25/02/2021

ORDER

PER N.K. PRADHAN, A.M.

This is an appeal filed by the Revenue. The relevant assessment year is 2011-12. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-28, Mumbai [in short 'CIT(A)'] and arises out of the assessment completed u/s 143(3) r.w.s. 147 the Income Tax Act 1961, (the 'Act').

2. The assessee has filed a letter dated 18.02.2021 stating that they have filed application under Vivad Se Vishwas Act, 2020 in Form No. 1 & 2. Following it, the Pr. CIT, Mumbai-17 has issued Form-3. It is stated that they are in the process of paying the amount determined in Form-3 of Rs.26,249/- and will file Form-4 on portal.

We brought to the attention of the Ld. Departmental Representative the above submission of the assessee.

3. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Supreme Court of India.

4. Considering the letter dated 18.02.2021 filed by the assessee, we are inclined to dismiss the appeal filed by the revenue as infructuous.

Order pronounced in the open Court on 25/02/2021.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 25/02/2021
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,
(Dy./Assistant Registrar)
ITAT, Mumbai