

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

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

**ITA No. 5238/Mum/2019  
(A.Y: 2011-12)**

M/s Advance GRP Cooling Towers Pvt. Ltd. 406, Span Centre, R.K. Mission Marg, Santacruz (W), Mumbai - 400054	<b>बनाम/</b> Vs.	The Income Tax Officer 12 (1) (1), Aaykar Bhavan, M.K. Road, Mumbai - 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAECA8216G		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

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

सुनवाई की तारीख / <b>Date of Hearing</b>	11/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	11/02/2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE:**

The assessee has filed the captioned appeal against the order of the Commissioner of Income Tax

(Appeals) - 20, Mumbai, passed u/s. 271 (1) (c) 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 09.02.2021 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 purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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 assessee is dismissed.

Order pronounced in the open court on 11.02.2021.

*Sd/-*  
(SHAMIM YAHYA)  
**ACCOUNTANT MEMBER**  
Mumbai, Dated 11.02.2021

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

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