

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH, MUMBAI
BEFORE SHRI SHAMIM YAHYA, AM AND SHRI AMARJIT SINGH, JM

आयकर अपील सं/ I.T.A. Nos.4273 & 4274/Mum/2019

(निर्धारण वर्ष / Assessment Years: 2014-15)

Polydrill Engineers Pvt. Ltd. 124, Kamji Shamji Udyog Bhavan, Veera Desai Road, Andheri (W), Mumbai- 400053.	बनाम/ Vs.	DCIT (Central Processing Cell)-TDS Aaykar Bhavan, Sector-3, Vaishali, Ghaziabad.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACP9692G		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	None
Revenue by:	Ms. Shreekala Pardeshi (DR)

सुनवाई की तारीख / Date of Hearing: 16/02/2021
घोषणा की तारीख /Date of Pronouncement: 16/02/2021

आदेश / ORDER

PER AMARJIT SINGH (JM):

These appeals filed by the assessee against the order dated 13.05.2019 passed by the Commissioner of Income Tax (Appeals), 60 Mumbai [hereinafter referred to as the “CIT(A)”]. Relevant to the A.Y. 2014-15.

2. We have heard the argument advanced by the Ld. Representative of the Department and has gone through the case carefully. When these appeals were called out for hearing, the ld. Counsel of the assessee submitted that he has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and is awaiting for final resolution of the matter under the said scheme. He submitted that upon completion of the necessary formalities, he will withdraw the appeals. In response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeals being dismissed as withdrawn as long as his right



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for revival of the appeals are protected, in the event of, for some unfortunate reason, the matter being not settled under the *Vivad se Vishwas scheme*.

3. The Ld. DR also did not object to course so suggested.
4. In view of the above, we dismiss the appeals as withdrawn, subject to be rider that in the unlikely event of matter not being resolved under the *Vivad se Vishwas scheme*, the assessee shall have liberty to approach the Tribunal for restoration of his appeals.
5. In the result, the appeals are dismissed as withdrawn – subject to the observation above.

Order pronounced in the open court on 16/02/2021

Sd/-
(SHAMIM YAHYA)
लेखा सदस्य / ACCOUNTANT MEMBER
मुंबई Mumbai; दिनांक Dated : 16/02/2021
Vijay Pal Singh (Sr.PS)

Sd/-
(AMARJIT SINGH)
न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai