



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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND**  
**SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA no.4411/Mum./2019  
(Assessment Year : 2010-11)

Income Tax Officer  
Ward-21(2)(3), Mumbai

..... Appellant

v/s

Shri Mulji Bhanji Chheda  
287, Safalya, S.K. Bhole Road  
Dadar (W), Mumbai 400 028  
PAN - AAAPC6375J

..... Respondent

Revenue by : Ms. Smita Verma  
Assessee by : Ms. Namrata Kasale

Date of Hearing - 18.02.2021

Date of Order - 24.02.2021

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.**

The present appeal preferred by the Revenue challenging the order dated 1<sup>st</sup> April 2019, passed by the learned Commissioner (Appeals)-33, Mumbai, deleting penalty under section 271(1)(c) of the Income Tax Act, 1961 (for short "*the Act*") imposed by the Assessing Officer pertaining to the assessment year 2010-11.

2. During the course of hearing, while perusing the material before us, we find that the assessee has filed the acknowledgement in Form-I

and II of the declaration filed under Vivad Se Vishwas Tax Scheme, 2020.

3. Heard the learned Counsel appearing for both the parties and perused material on record. Considering the fact that the assessee has applied for settling the dispute under Vivad Se Vishwas Scheme, 2020, we are of the opinion that there is no necessity of keeping this matter alive. Consequently, the appeal filed by the Revenue is dismissed. However, liberty is granted to the Revenue to seek restoration of this appeal in the event the application filed by the assessee under Vivad Se Vishwas Tax Scheme is not accepted by them. With the aforesaid observations, the appeal is dismissed.

4. In the result, Revenue's appeal is dismissed.

Order pronounced in the open court on 24.02.2021

**Sd/-**  
**SAKTIJIT DEY**  
**JUDICIAL MEMBER**

**Sd/-**  
**S. RIFAUR RAHMAN**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 24.02.2021**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Assistant Registrar  
ITAT, Mumbai