

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

**BEFORE SHRI M. BALAGANESH (ACCOUNTANT MEMBER) AND
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No. 4443/MUM/2018
(Assessment Year: 2014-15)**

Paresh Ishwarlal Parikh
02, Nijranga Apartment, Plot No. 18, Nandivali Road, Near Kalavati Mandir, Bhanushali Wadi, Dombivali (East), Dist. Thane – 421201

Vs. ACIT, Circle 3, Kalyan
2nd Floor, Rani Mansion,
Murbad Road, Kalyan,
Dist. Thane - 421201

PAN No. AABPP0397A

(Assessee)

(Revenue)

Assessee by : None
Revenue by : Ms. Shreekala Pardeshi, D.R
Date of Hearing : 25/02/2021
Date of pronouncement : 01/03/2021

ORDER

PER RAVISH SOOD, J.M:

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-3, Thane, which in turn arises from the assessment order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 27.12.2016 for assessment year 2014-15.

2. The assessee has filed a letter on 01/02.12.2020, wherein it is stated that he has filed an application in Form No. 1 & 2 under the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matter pending before the Tribunal and is awaiting the certificate under sub-section (1) of Sec.5 of Direct Tax Vivad se Vishwas Act, 2020 from the designated authority. It is stated by the assessee that on receipt of Form No. 3 the captioned appeal would be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as was canvassed before us.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of its appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 01/03/2021.

Sd/-
(M. Balaganesh)
ACCOUNTANT MEMBER

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

Mumbai;

Dated: 01.03.2021

PS: Rohit

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.

BY ORDER,
//True Copy//
(Sr. Private Secretary)
ITAT, Mumbai