

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

**BEFORE SHRI VIKAS AWASTHY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 5152/MUM/2019
Assessment Year: 2009-10
&
ITA No. 5153/MUM/2019
Assessment Year: 2014-15**

Shri Ramesh Verma,
A-101, Claridge Appartment,
3 Cross Labns, Lokhandwala
Complex, Samarth Nagar,
Andheri -West,
Mumbai-400 058.

PAN No. ABCPV 7139 G

Appellant

Vs. DCIT, CC 1 (1),
Room No. 903, 9th floor,
Pratishtha Bhavan, (Old CGO
Building (Annexe) M.K. Road,
Mumbai-400 020.

Respondent

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

Date of Hearing : 01/03/2021
Date of pronouncement : 02/03/2021

ORDER

PER N.K. PRADHAN, A.M.

The captioned appeals filed by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-47, Mumbai [in short 'CIT(A)'] and arise out of the assessment completed u/s 143(3) r.w.s. 153C of the Income Tax Act 1961, (the 'Act').

2. The assessee/appellant has filed a letter dated 27.02.2021 before the Tribunal stating that he has received Form-3 under the Vivad Se Vishwas Scheme, 2020 and therefore, he would like to withdraw the above appeals.

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

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.

Considering the letter dated 27.02.2021 filed by the appellant we are inclined to dismiss these appeals as withdrawn.

4. In the result, these appeals are dismissed as withdrawn.

Order pronounced in the open Court on 02/03/2021.

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

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

Mumbai;
Dated: 02/03/2021
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