

**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. 5154/MUM/2019  
Assessment Year: 2013-14**

Shri Sukanraj D. Surana,  
Flat No. 7, 359/373, Minerva  
Mansion, SVP Raod, 2<sup>nd</sup> floor,  
Mumbai-400 002

**PAN No. AAIPS 9390 M**

**Appellant**

**Vs.** Income Tax Officer-18(3)(4),  
Earnest House, Nariman Point,  
Mumbai-400 021.

**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.**

This is an appeal filed by the assessee. The relevant assessment year is 2013-14. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-53, Mumbai [in short 'CIT(A)'] and arises out of the assessment completed u/s 143(3) of the Income Tax Act 1961, (the 'Act').

2. The assessee/appellant has filed a letter dated 24.02.2021 before the Tribunal stating that he has received Form-3 under the Vivad Se Vishwas Act, 2020 and therefore, he would like to withdraw the above appeal.

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Considering the letter dated 24.02.2021 filed by the appellant we are inclined to dismiss this appeal as withdrawn.

4. In the result, this appeal is dismissed as withdrawn.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**