

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, MUMBAI**

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं  
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.5665/Mum/2016  
(निर्धारण वर्ष / Assessment Year: 2012-13)

<b>Income tax Officer-(1)(1)</b> 3 <sup>rd</sup> Floor, Tower No.6 Room No.329, Vashi Railway Station Complex, Vashi Navi Mumbai-400 703	<b>बनाम</b> / Vs.	<b>Akshar Anshul Construction LLP</b> 225, 2 <sup>nd</sup> Floor, Big Splash Plot No.78 & 79, Sector 17 Vashi, Navi Mumbai-400 705.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AARFA-6226-F</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Assessee by</b>	:	Ms. Ritika Agarwal-Ld. AR
<b>Revenue by</b>	:	Shri Brajendra Kumar- Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	22/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	03/03/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by revenue for Assessment Year (AY) 2012-13 contest the order of learned first appellate authority passed on 20/07/2016 on certain grounds of appeal. The assessment was framed by Ld. Assessing Officer u/s 143(3) on 30/09/2014.
2. The Ld. Counsel for assessee, at the outset, submitted that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* and

received Form No.5 from appropriate authority. The Ld. DR fairly accepted the same.

3. In view of foregoing, the appeal stand dismissed as infructuous, however, with a liberty to revenue to seek restoration of this appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal stands dismissed as infructuous.

*Order pronounced on 03<sup>rd</sup> March, 2021*

**Sd/-**  
**(Mahavir Singh)**  
उपाध्यक्ष / **Vice President**

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 03/03/2021  
Sr.PS, Jaisy Varghese

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**