



ITA No.47/Mum/2006
M/s.UPS Freight Services India Pvt. Limited
Assessment Year: 2000-01

आयकर अपीलीय अधिकरण “बी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“B” 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.47/Mum/2006
(निर्धारण वर्ष / Assessment Year: 2000-01)

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| ACIT-Central Circle-18 & 19 Room No.402, 4 th Floor Aaykar Bhavan, M.K. Road Mumbai-400 020 | बनाम/ Vs. | M/s. UPS Freight Services India Pvt. Ltd. (Formerly known as Fritz Freight Forwarding India Pvt. Ltd.) 901, Alpha Main Street Hiranandani Garden, Powai Mumbai-400 076 |
| स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAACF-0671-R | | |
| (आपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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|--------------------|---|---------------------------|
| Assessee by | : | Ms. Ashsultana -Ld.AR |
| Revenue by | : | Shri Tharian Oommen-Ld.DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 23/02/2021 |
| घोषणा की तारीख / Date of Pronouncement | : | 03/03/2021 |

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by revenue for Assessment Year 2000-01 contest the order of learned first appellate authority which has deleted penalty s levied by Ld. Assessing Officer vide order dated 23/03/2005.



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* for the year under consideration and received Form No.3 from appropriate authority. A copy of the same has been forwarded through email. The Ld. DR could not controvert the same.

3. In view of foregoing, the appeal stands dismissed as infructuous with a liberty to revenue to seek restoration of the 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 03rd 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.