



ITA No.420/Mum/2017
M/s. Lavasa Diamonds
Assessment Year: 2012-13

**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.420/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2012-13)

M/s. Lavasa Diamonds A-1001, Keval Tower 10 th Floor, B.J. Patel Marg Off, Marve Road Opp. SNTD College, Malad East, Mumbai-400 064	बनाम/ Vs.	ITO-30(2)(2) Pratyakshkar Bhavan Bandra Kurla Complex Bandra East, Mumbai-400 051
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AADFL-0668-C		
(आपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Ninand Patade-Ld.AR
Revenue by	:	Shri Brajendra Kumar-Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	24/02/2021
घोषणा की तारीख / Date of Pronouncement	:	03/03/2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year 2012-13 contest the order of learned first appellate authority on certain grounds of appeal. The assessment was framed by Id. Assessing Officer u/s 143(3) on 30/03/2015.



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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Se Vishwas Scheme (VVS Scheme), 2020* for the year under consideration and therefore, the appeal may be treated as withdrawn. The Ld. DR did not object to the same.

3. In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.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 The appeal stands dismissed as withdrawn.

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.