

**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. 5278/MUM/2019
Assessment Year: 2014-15**

Anguridevi Agarwal
343A, Badam Wadi
Room No.13, Kalbadevi Road
Mumbai-400 002

ITO-18(1)(1)
Vs. 2nd Floor, Earnest House
Nariman Point
Mumbai-400021.

PAN No. ADLPA0495P
Appellant

Respondent

Assessee by : None
Revenue by : Ms. Smita Verma, DR

Date of Hearing : 09/03/2021
Date of pronouncement : 09/03/2021

ORDER

PER N.K. PRADHAN, A.M.

This is an appeal filed by the assessee. The relevant assessment year is 2014-15. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-29, 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 22/02/2021 before the Tribunal stating that she has received Form-3 under the Vivad Se Vishwas Scheme, 2020.

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 22.02.2021 filed by the appellant and keeping in view the decision of the Hon'ble Madras High Court in the case of *M/s Nannusamy Mohan (HUF) v. ACIT* (TCA No. 372 of 2020, order dated 16.10.2020), we are inclined to dismiss this appeal at this stage. However, liberty is granted to the assessee to seek the restoration of this appeal in the event the declaration filed under the aforesaid Act is considered void by the Department. It is further made clear, in such eventuality, if the assessee seeks restoration of this appeal by filing miscellaneous application, the delay if any would be condoned without insisting upon filing any application for condonation of delay.

4. In the result, this appeal is dismissed, subject to the observation above.

Order pronounced in the open Court on 09/03/2021

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

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

Mumbai;

Dated: 09/03/2021

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