

आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI

माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.5424/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2011-12)

ITO-28(2)(4) R.No.309, 3 rd Floor, 6 th Tower Vashi Railway Station Complex Vashi	बनाम/ Vs.	Sh.Prabhakar Dattatray Kandekar Shop No.2, Monarch Plaza Sector No.11, CBD Belapur Navi Mumbai- 400614
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAGPK-4960-R		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Letter dated 12/03/2021
Revenue by	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	15/03/2021
घोषणा की तारीख / Date of Pronouncement	:	15/03/2021

आदेश / ORDER

Per Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing of this appeal, the registry placed on record assessee’s letter dated 12/03/2021 wherein it has been stated that the assessee has already opted for settlement of dispute for the year under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* and received Form No.5 from appropriate authority. The Ld. DR could not controvert the fact that the appeal has become infructuous.

2. 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.
3. The appeal stands dismissed as infructuous.

Order pronounced in the open court on 15th March, 2021.

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 15/03/2021

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.