

**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.5444/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2010-11)

<b>ACIT-21(1)</b> R.No.408, 4 <sup>th</sup> Floor, Tower No.6 Vashi Railway Station Complex Vashi, Navi Mumbai – 400 703	<b>बनाम/ Vs.</b>	<b>Dilip Natvarlal Thakkar HUF</b> 9/64, Guru Darshan Society Jagdusha Nagar, Ghatkopar (W) Mumbai – 400 086
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAEHD-0489-E</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Letter dated 13/03/2021
<b>Revenue by</b>	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	15/03/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	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 13/03/2021 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 filed requisite forms before 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 15<sup>th</sup> 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.**