

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER)
AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)

I.T.A. No.5139/Mum/2019
(Assessment year 2009-10)

Chhaganlal D Solanki 99/3, Dr. Mahi 3 rd Kumbharwada Mumbi-400 004 PAN : ANLPS8277P	vs	ITO 9(1)(3), Mumbai
APPELLANT		RESPONDENT

Appellant by	Letter dated 16-02-2021
Respondent by	Shri Sanjay Sethi, DR

Date of hearing	25-02-2021
Date of pronouncement	11-03-2021

ORDER

Per Saktijit Dey (JM) –

This is an appeal by the assessee against order dated 07-06-2019 of learned Commissioner of Income-tax (Appeals)-30, Mumbai confirming the penalty imposed under section 271(1)(c) of the Income-tax Act, 1961 amounting to Rs.4,08,037/- for the assessment year 2009-10.

2. When the appeal was called up for hearing, no one was present on behalf of the assessee. However, assessee has filed letter dated 16-02-2021 stating that he has opted for settling the dispute arising in this appeal under the Direct Tax

Vivad se Vishwas Act, 2020. Copies of the declarations in Forms 1 and 2 have been attached to the letter. Therefore, the assessee has expressed his intention to withdraw the appeal. The learned Departmental Representative has no objection to the aforesaid request of the assessee.

3. Having perused the materials on record and considering the request of the assessee, we permit him to withdraw the present appeal. Accordingly, appeal is dismissed as withdrawn. However, if for any unforeseen reasons, assessee's declaration under the Direct Tax Vivad se Vishwas Act, 2020 is not accepted by the department, liberty is granted to the assessee to seek restoration of the appeal.

3. In the result, appeal is dismissed.

Order pronounced on 11/03/2021.

(N.K.PRADHAN)	(SAKTIJIT DEY)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Mumbai, Dt : 11/03/2021

Pavanan

Copy to :

1. Appellant
2. Respondent
3. The CIT concerned
4. The CIT(A)
5. The DR, ITAT, Mumbai
6. Guard File

By Order

Asstt. Registrar, ITAT, Mumbai