

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी", मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI

श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री नबीन कुमार प्रधान, लेखा सदस्य के समक्ष
BEFORE VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI N.K.PRADHAN, ACCOUNTANT MEMBER

आअसं. 5355/मुं/2019 (नि.व. 2014-15)
ITA NO.5355/MUM/2019(A.Y.2014-15)

Nailesh Swarupchand Mehta,
201, Kabir Apartment, Plot No.28,
NS Road.11, JVPD, Vile Parle (W)
Mumbai 400 049
PAN: ACZPM0898D

..... अपीलार्थी /Appellant

बनाम Vs.

Asstt. Commissioner of Income Tax 25(3),
232, 2nd Floor, Kautilya Bhavan,
Bandra (E), Mumbai 400 051

..... प्रतिवादी/Respondent

Assessee by : Shri Krunal Gaglani
Revenue by : Shri Sanjay J. Sethi

सुनवाई की तिथि/ Date of hearing : 10/03/2021
घोषणा की तिथि/ Date of pronouncement : 10/03/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-53, Mumbai (in short 'the CIT(A)') dated 14/06/2019 for the assessment years 2014-15.

2. A letter dated 09/03/2021 has been received from the Chartered Accountants of the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS'). The declaration has already been filed under VSVS and Form-3 is awaited.
3. Shri Sanjay J. Sethi representing the Department stated that the Department has no objection if the assessee want to avail the benefit of 'VSVS'.
4. In view of the fact that the assessee has opted for VSVS and has already filed declaration, the appeal by assessee is dismissed at this stage.
5. Liberty is granted to the assessee to revive the appeal in the event declaration filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court]
6. In the result, appeal by assessee is dismissed, with the liberty aforesaid.

Order pronounced in the open court on Wednesday, the 10th day of March, 2021.

Sd/-

(N.K.PRADHAN)

लेखा सदस्य /ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 10/03/2021

Vm, Sr. PS (O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai