

आयकर अपीलिय 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. 5151/मुं/2019 (नि.व. 2010-11)  
ITA NO.5151/MUM/2019(A.Y.2010-11)

ITO-17(3)(3),  
Room No.123, 1<sup>st</sup> Floor,  
Aaykar Bhavan, M.K.Road,  
Mumbai 400 020.

..... अपीलार्थी /Appellant

बनाम Vs.

M/s. Shantinath Industrial Suppliers,  
Room No.25, 3<sup>rd</sup> Floor,  
96 Shreeji Bhuvan Nagdevi Cross Lane,  
Masjid Bunder, Mumbai 400 003.

PAN: AAYFS6273K

..... प्रतिवादी/Respondent

Assessee by : None(Letter dated 24/02/2021)  
Revenue by : Shri Sanjay J. Sethi

सुनवाई की तिथि/ Date of hearing : 01/03/2021  
घोषणा की तिथि/ Date of pronouncement : 01/03/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the Revenue is directed against the order of Commissioner of Income –tax (Appeals)-28, Mumbai (in short 'the CIT(A) ) dated 29/05/2019 for the assessment years 2010-11.

2. The Authorized Representative for the assessee has filed a letter dated 24/02/2021 stating that the assessee has opted for settlement of the appeal under 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS') and has filed declaration before the concerned authority on 22/12/2020. However, the declaration filed is still pending for acceptance.

3. Shri Sanjay J. Sethi, representing the Department stated that the Department has no objection if the assessee want to settle the appeal to avail the benefit of 'VSVS'.

4. Since, the assessee has opted for availing the benefit of VSVS, the appeal filed by the Revenue has become infructuous and is thus, liable to be dismissed, as such.

5. Liberty is granted to the Revenue/appellant to revive the appeal , if the assessee/respondent for any reason whatsoever fails to honour the commitment specified in Form -3 or the declaration filed under VSVS is not accepted by the concerned authority. The appeal by Revenue is dismissed as infructuous, with liberty aforesaid.

Order pronounced in the open court on Monday, the 1<sup>st</sup> day of March, 2021.

Sd/-

(N.K.PRADHAN)

लेखा सदस्य /ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 01/03/2021

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**