

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "SMC-III", MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.1824/M/2018  
Assessment Year: 2004-05**

Shri Hiten Dhanji Shah, E/31, Konark Indraprastha, 11 <sup>th</sup> Floor, Sarvodaya Nagar, Jain Mandir Road, Mulund (W), Mumbai - - 400 080 <b>PAN: AAEPS 3719C</b>	Vs.	ACIT, Circle-29(1), Pratyakshakar Bhavan, BKC, Bandra (E), Mumbai
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Mukul Vora, A.R.  
Revenue by : Smt. Smita Verma, D.R.

Date of Hearing : 28.01.2021  
Date of Pronouncement : 02.02.2021

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the assessee against the order dated 28.12.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2004-05.

2. At the outset, the Ld. Counsel of the assessee submitted that the assessee has gone into for Vivad Se Vishvas Scheme under the Direct Tax Vivad Se Viswas Scheme 2020, therefore, the case may kindly be kept in abeyance till it is withdrawn.

3. Since the assessee has gone into for Vivad Se Viswas Scheme 2020, the application by the assessee is rejected.

Besides, we are inclined to dismiss the appeal of the assessee in view of the decision of the Hon'ble Madras High Court Nannusamy Mohan (HUF) vs. ACIT TCA No.372 of 2020 with the liberty to assessee to get this appeal recalled in case assessee does not succeed in VSVS 2020. Accordingly, the appeal of the assessee is dismissed.

**Order pronounced in the open court on 02.02.2021.**

**Sd/-**  
**(Pavan Kumar Gadale)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 02.02.2021.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.