

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "B", MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI RAM LAL NEGI, JUDICIAL MEMBER**

**ITA No.5926/M/2012
Assessment Year: 2007-08**

M/s. Meta Copper & Alloys Ltd., 36/37, Mittal Chambers, Nariman Point, Churchgate, Mumbai - 400 021 PAN: AAACM7357B	Vs.	DCIT Range 3(2), Room No.608, Aayakar Bhavan, M.K. Road, Mumbai - 400020
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Ajay Singh, A.R.
Revenue by : Shri Jayant B. Jhaveri, D.R.

Date of Hearing : 28.12.2020
Date of Pronouncement : 31.12.2020

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal has been preferred by the assessee against the order dated 02.07.2012 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2007-08.

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 adjourned.

3. Since the assessee has gone into for Vivad Se Viswas Scheme 2020, the adjournment 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 31.12.2020.

**Sd/-
(Ram Lal Negi)
JUDICIAL MEMBER**

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

Mumbai, Dated: 31.12.2020.

* 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.