

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

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI AMARJIT SINGH, JUDICIAL MEMBER**

**ITA No.1770/M/2019
Assessment Year: 2009-10**

Ram Tulsidas Jagwani, 1307, RCS & Associates, Mayuresh Cosmos Tower, Sarovar Vihar Road, Sector-11, CBD Belapur, Maharashtra- 410210 PAN: PNER09158C	Vs.	Addl. CIT-TDS Range, Ground Flr., Qureshi Mansion, Gokhale Road, Naupada, Thane (W) Maharashtra - 400602
(Appellant)		(Respondent)

**ITA No.1771/M/2019
Assessment Year: 2010-11**

Ram Tulsidas Jagwani, 1307, RCS & Associates, Mayuresh Cosmos Tower, Sarovar Vihar Road, Sector-11, CBD Belapur, Maharashtra- 410210 PAN: AFWPJ3835K	Vs.	Addl. CIT-TDS Range, Ground Flr., Qureshi Mansion, Gokhale Road, Naupada, Thane (W) Maharashtra - 400602
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Apurva Hire, A.R.
Revenue by : Shri Manpreet Singh Duggal, D.R.

Date of Hearing : 09.11.2020
Date of Pronouncement : 14.12.2020

ORDER

Per Rajesh Kumar, Accountant Member:

The above titled appeals have been preferred by the assessee against the order dated 17.01.2019 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment years 2009-10 & 2010-11.

2. Both these appeals have been preferred by the assessee against the confirmation of penalty as imposed by the AO under section 272A(2)(k)/274 read with section 200(3) of the Act.

3. At the outset, the Counsel of the assessee submitted that the assessee is going in for Vishwas Se Vivad Scheme (VSVS) 2020 and therefore leave this discretion to the Bench as to how to deal with these appeals.

4. Since the assessee is going in for VSVS 2020 we are inclined to dismiss the appeals of the assessee in view of the decision of Hon'ble Madras High Court in the case of Nannu Samy Mohan (HUF) vs. ACIT TCA No.372 of 2020 with the liberty to assessee to get these appeals recalled in case assessee does not succeed in VSVS 2020. Accordingly, both these appeals are dismissed.

Order pronounced in the open court on 14.12.2020.

Sd/-
(Amarjit Singh)
JUDICIAL MEMBER

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Mumbai, Dated: 14.12.2020.

* 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.