

IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 4298/Mum/2018

(A.Y: 2014-15)

Vipul Hansraj Chheda, 204, Giriraj heights, Hari Niwas Circle, LBS Road, Thane – 400602	Vs.	DCIT, Cir - 3 Room No. 2, 6 th Floor, B Wink, Ashar IT Park, Road No. 16Z, Wagle Estate, Thane – 400604.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAWPC3180F		
Appellant	..	Respondent

Appellant by :	Ms. Neha Paranjpe, AR
Respondent by :	Smt. Usha Gaikwad, Sr. DR

Date of Hearing	24.03.2021
Date of Pronouncement	25.03.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE.JM:

The appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) - 05 Mumbai, passed u/s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld.AR has submitted that the assessee is intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’(VSVS2020) and filed an

application in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the rival submissions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and the Ld.AR has mentioned that the assessee has applied under VSVS 2020 and has received Form-3 from the Income Tax Department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 25.03.2021

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 25.03.2021

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai