

IN THE INCOME TAX APPELLATE TRIBUNAL "I" BENCH, MUMBAI

**BEFORE SHRI VIKAS AWASTHY, JM &
BEFORE SHRI S. RIFAUR RAHMAN, AM**

आयकर अपील सं/ I.T.A. No. 5330/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2011-12)

ACIT CC 3(2), Central Range-3, Room No. 1913, 19 th floor, Air India Building, Nariman Point, Mumbai-400 021	बनाम/ Vs.	M/s World Sports (India) Pvt. Ltd. 602, Sapphir, Plot no. 82, S. V. Road, Khar West, Mumbai-400 052
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACW6355R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Cross Objection No. 268/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2011-12)

M/s World Sports (India) Pvt. Ltd. 602, Sapphir, Plot no. 82, S. V. Road, Khar West, Mumbai-400 052		ACIT CC 3(2), Central Range-3, Room No. 1913, 19 th floor, Air India Building, Nariman Point, Mumbai-400 021
--	--	---

Assessee by:	Shri Sanjay Singh, DR
Revenue by:	Shri Madhur Agarwal/ Shri P. J. Pardiwala, ARs

सुनवाई की तारीख / Date of Hearing: 25/02/2021
घोषणा की तारीख /Date of Pronouncement: 25/03/2021

आदेश / O R D E R

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER:

The present appeal as well as CO has been filed by the revenue and assessee against the order dated 26.05.2017 passed by Ld. Commissioner of



ITA No. 5330/Mum/2019 & CO-268/Mum/2019
M/s World Sports (India) Pvt. Ltd.

Income Tax (Appeals) - 58 [hereinafter referred to as the "Ld. CIT(A)"]
relevant to A.Y. 2011-12.

2. At the outset, when the appeal was called out for hearing, the Ld. Counsel of the assessee submitted that assessee has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020). He filed letter dated 18.02.2021 confirming the receipt of Form-3 and prayer to withdraw the CO.

3. The Ld. DR did not object to course so suggested.

4. In view of the above, we **dismiss** the CO filed by assessee as withdrawn based on the letter submitted before us and assessee has filed the relevant Form No. 3 under the Vivad se Vishwas scheme, 2020. Accordingly, the appeal of the revenue becomes infrutuous as **dismissed**.

5. In the result, the CO filed by assessee and appeal filed by revenue stands **dismissed**.

Order pronounced in the open court on 25/03/2021.

Sd/-
(VIKAS AWASTHY)
न्यायिक सदस्य/JUDICIAL MEMBER
मुंबई Mumbai; दिनांक Dated :
Dhananjay (Sr.PS)

Sd/-
(S. RIFAUZ RAHMAN)
लेखा सदस्य / ACCOUNTANT MEMBER

25/03/2021

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai



*ITA No. 5330/Mum/2019 & CO-268/Mum/2019
M/s World Sports (India) Pvt. Ltd.*

6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai