

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

**BEFORE SHRI M. BALAGANESH (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No. 4954/MUM/2019  
(Assessment Year: 2014-15)**

Nikita Shah  
8, Ganga Lehri Apts,  
Walkeshwar Road,  
Mumbai – 400006

ITO , Ward -19(2)(4)  
Vs. Room No. 217, 2<sup>nd</sup> Floor,  
Matru Mandir, Tardeo Road,  
Mumbai - 400007

**PAN No. AAPPS4516C**

**(Assessee)**

**(Revenue)**

Assessee by : None  
Revenue by : Shri Tharian Oommen, D.R

Date of Hearing : 10/03/2021  
Date of pronouncement : 10/03/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-30, Mumbai, which in turn arises from the penalty order passed by the A.O under Sec. 271(1)(c) of the Income-tax Act, 1961, dated 30.06.2017 for assessment year 2014-15.

2. The assessee's counsel has e-filed a letter, wherein it is stated that the assessee had filed an application under the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matter pending before the Tribunal and has received the certificate under sub-section (1) of Sec. 5 of Direct Tax Vivad se Vishwas Act, 2020 from the designated authority. In support of its aforesaid claim the assessee had enclosed alongwith its letter 'Form 3' issued by the designated authority. It is stated by the assessee that in the backdrop of the aforesaid facts the captioned appeal may allowed to be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as was canvassed before us.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of its appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 10/03/2021.

Sd/-  
(M. Balaganesh)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 10.03.2021

PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,  
//True Copy//  
(Sr. Private Secretary)  
**ITAT, Mumbai**

		Date	
1.	Draft dictated on		Sr.PS
2.	Draft placed before author		Sr.PS
3.	Draft placed before the second member		
4.	Draft approved by Second Member.		
5.	Approved Draft comes to the Sr.PS/PS		
6.	Kept for pronouncement on		
7.	File sent to the Bench Clerk		
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		
11.	Draft dictation sheets are attached		Sr.PS