



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

BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITA no.5747/Mum./2019
(Assessment Year : 2010-11)

Income Tax Officer
Ward-27(3)(3), Mumbai

..... Appellant

v/s

Shreya Sales
7, Krishna Krupa
44, Jagdusha Nagar
Ghatkoper (W), Mumbai 400 086
PAN – AACFS4046A

..... Respondent

Revenue by : Shri Vijay Kumar Menon
Assessee by : None

Date of Hearing – 10.03.2021

Date of Order – 24.03.2021

ORDER

PER S. RIFAUR RAHMAN, A.M.

The aforesaid appeal has been filed by the Revenue challenging the order dated 12th June 2019, passed by the learned Commissioner (Appeals)-25, Mumbai, for the assessment year 2010-11.

2. When the case was called for hearing, neither the assessee nor any of its authorised representative appeared to represent its case. However, while perusing the material before us, we find that the assessee has filed a copy of acknowledgement in Form-1 and 2 of the

declaration filed under Vivad Se Vishwas Tax Scheme, 2020, in view of the fact that the assessee has applied for settlement of tax dispute under the Scheme.

3. Considered the submissions of the learned Departmental Representative and perused the material on record. As the assessee has applied for settling the dispute under Vivad Se Vishwas Scheme, 2020, we are of the opinion that there is no necessity of keeping this matter alive since the assessee has already applied for settlement of dispute under the Scheme. Consequently, the appeal filed by the Revenue is liable to be dismissed as such. However, liberty is granted to the Revenue to seek restoration of this appeal in the event the application filed under Vivad Se Vishwas Tax Scheme is not accepted by the Department. It is further made clear that in such eventuality if the Revenue seeks restoration of the present appeal by filing misc. application, the delay, if any, should be condoned without insisting upon filing any application for condonation of delay. With the aforesaid observations, the appeal is dismissed.

4. In the result, appeal is dismissed.

Order pronounced in the open court on 24.03.2021

Sd/-
C.N. PRASAD
JUDICIAL MEMBER

Sd/-
S. RIFAUR RAHMAN
ACCOUNTANT MEMBER

MUMBAI, DATED: 24.03.2021

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai