

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम सी", मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI

श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE VIKAS AWASTHY, JUDICIAL MEMBER

आअसं. 5707/मुं/2019 (नि.व. 2010-11)
ITA NO. 5707/MUM/2019(A.Y.2010-11)
आअसं. 5708/मुं/2019 (नि.व. 2011-12)
ITA NO. 5708/MUM/2019(A.Y.2011-12)

Income Tax Officer – 22(1)(5)
323, 3rd Floor, Piramal Chambers,
Lal Baugh, Parel,
Mumbai 400 012

..... अपीलार्थी /Appellant

बनाम Vs.

Shri Himmatlal Girdharlal Thakkar,
55-E, Kedarnath Chawl,
Dr.Ambedkar Road, Khar(W),
Mumbai 400 052
PAN: AAAPT4805A

..... प्रतिवादी/Respondent

Assessee by : Letter dated 21/01/2021
Revenue by : Shri Sushil Kumar Mishra

सुनवाई की तिथि/ Date of hearing : 31/03/2021

घोषणा की तिथि/ Date of pronouncement : 31/03/2021

आदेश/ ORDER

These appeals by the Revenue are directed against the order of Commissioner of Income Tax (Appeals)-34, Mumbai (in short 'the CIT(A)') dated 09/05/2019 common for the assessment years 2010-11 and 2011-12.

2. The assessee has filed letter dated 21/01/2021 stating that the assessee has opted for settlement of these appeals under 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS') and has filed declaration before the concerned authority and the same has been accepted, Form -3 received.

3. Shri Sushil Kumar Mishra, representing the Department stated that the Department has no objection if the assessee want to settle these appeals to avail the benefit of 'VSVS'.

4. Since, the assessee has opted for availing the benefit of VSVS, the appeals filed by the Revenue have become infructuous and are thus, liable to be dismissed, as such.

5. Liberty is granted to the Revenue/appellant to revive the appeals , if the assessee/respondent for any reason whatsoever fails to comply the conditions specified in Form-3. The appeals by Revenue are dismissed as infructuous, with liberty aforesaid.

Order pronounced in the open court on Wednesday, the 31st day of March, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 31/03/2021

Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai