

**आयकर अपीलीय अधिकरण "B" न्यायपीठ मुंबई में।**

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

BEFORE SRI MAHAVIR SINGH, VP AND SRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No. 3382/Mum/2019

(निर्धारण वर्ष / Assessment Years 2011-12)

M/s Mekaul Construction Technologies Pvt. Ltd 4 <sup>th</sup> Floor, Mani Bhavan, 54 Hughes Road, Mumbai-400 007	बनाम/ Vs.	The Dy. Commissioner of Income Tax-5(2)(2), Room No. 571, 5 <sup>th</sup> Floor, Aayakar Bhavan, Mumbai-400 020
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AADCM2609M		

अपीलार्थी की ओर से/ Appellant by	:	Ms. Vinitas Shah, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Tarian Oommen, DR

सुनवाई की तारीख / Date of hearing:	20.04.2021
घोषणा की तारीख / Date of pronouncement:	20.04.2021

**आदेश / ORDER**

महावीर सिंह, उपाध्यक्ष के द्वारा /

**PER MAHAVIR SINGH, VP:**

This appeal of assessee is arising out of the order of the Commissioner of Income Tax (Appeals)-10, Mumbai, [in short CIT(A)], dated 08.03.2019. The assessment was framed by the Dy. Commissioner of Income Tax (in short DCIT/ITO/ AO), Circle-5(2)(2), Mumbai for the



A.Y. 2011-12 vide order dated 26.12.2017 under section 143(3) read with section 147 of the Income-tax Act, 1961 (hereinafter 'the Act').

2. The registry placed on record assessee's letters dated Nil wherein it has been submitted that the assessee has opted for settlement of dispute for all the years under Direct Tax Vivad Se Vishwas Scheme (VSVS Scheme), 2020 and already received Form No.3 from appropriate authority. The Ld. DR did not raise any objection against the same.

3. In view of foregoing, the appeal stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

**4. In the result, the appeal of the assessee is dismissed as withdrawn.**

Order pronounced in the open court on 20.04.2021

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)

(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 20.04.2021

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS



**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
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**