

आयकर अपीलीय अधिकरण "H" न्यायपीठ मुंबई में।

IN THE INCOME TAX APPELLATE TRIBUNAL "H" 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. 6067/Mum/2018

(निर्धारण वर्ष / Assessment Years 2011-12)

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|--|--------------|---|
| Harmesh Charandas Arora Flat No. 11, Vaishali, SVP Road, Santacruz (West), Mumbai-400 054 | बनाम/ Vs. | The Income Tax Officer DCIT CC-3 Pratishtha Bhavan, Mumbai-400 020 |
| (अपीलार्थी / Appellant) | | (प्रत्यर्थी/ Respondent) |
| स्थायी लेखा सं./PAN No. ABDPA7379Q | | |

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|------------------------------------|---|-------------------------------|
| अपीलार्थी की ओर से/ Appellant by | : | None |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri Gurubinder Singh, Sr. DR |

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|---|------------|
| सुनवाई की तारीख / Date of hearing: | 01.03.2021 |
| घोषणा की तारीख / Date of pronouncement: | 01.03.2021 |

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)-47, Mumbai, [in short CIT(A)], in ITA No. CIT(A)-47/482/14015 dated 27.07.2018. The assessment was framed by the Assistant Commissioner of Income Tax (in short ACIT/ITO/AO), Central Circle-3, Mumbai for the A.Y. 2011-12 vide order dated 28.02.2014 under section 143(3) read with section 147 of the Income-tax Act, 1961 (hereinafter 'the Act').



2. A request letter dated 09.09.2020 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020' (in short 'VSVS') and hence, want to withdraw appeal. The Relevant extract of the aforesaid letter is reproduced herein below:

*"To
The Hon'ble Members
ITAT,
Mumbai*

*Re - Harmesh Charandas Arora
ITA No 6067/M/2018
Bench-H
Last date of Hearing-22.10.2020*

Sub- Withdrawal of Appeal

Respected Sir,

The Assessee wants to withdraw the Appeal as assessee is opting for the Vivaad Se Vishwas Scheme.

Thanking You,

*Your's faithfully,
Sd/
Harmesh Charandas Arora"*

3. Shri Guruvinder Singh, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. In view of above request, the assessee is allowed to withdraw the appeal. Thus, the appeal of assessee is dismissed as withdrawn.



5. Liberty is granted to the assessee to revive the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. The appeal of the assessee is dismissed as withdrawn with the liberty aforesaid. In view of the facts that the assessee has submitted form No.3 issued by the competent authority under direct tax 'Vivad Se Viswas Scheme-2020', we dismiss this appeal of assessee as withdrawn.

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

Order pronounced in the open court on 01.03.2021

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)

(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 01.03.2021

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**