

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH
MUMBAI**

**BEFORE: SHRI SAKTIJIT DEY, JUDICIAL MEMBER
&
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.112/Mum/2020
(Assessment Year :2014-15)**

Shri Mallikarjun B Panderagera B-302, 3 rd Floor Sheetal Dhara Complex Plot No.28, Sector – 07 Kamothe, Navi Mumbai-410 209	Vs.	ITO-28(2)(2) R.No.311, Tower No.6 Vashi Railway Station Building, Vashi, Navi Mumbai
PAN/GIR No.ALRPP9744J		
(Appellant)	..	(Respondent)

Assessee by	None
Revenue by	Shri Bharat Andhale
Date of Hearing	23/04/2021
Date of Pronouncement	23/04/2021

आदेश / ORDER

PER M. BALAGANESH (A.M.):

This appeal in ITA No.112/Mum/2020 for A.Y.2014-15 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-26, Mumbai in appeal No.CIT(A)-26/IT-10032/2017-18 dated 15/11/2019 (Id. CIT(A) in short) in the matter of imposition of penalty u/s.271B of the Income Tax Act, 1961(hereinafter referred to as 'Act')

2. We find that the assessee filed a letter dated 11/02/2020 mentioning that an application had been preferred under direct tax "Vivad Se Viswas Scheme 2020" to settle this tax dispute for the year under consideration and had obtained Form-3 from the designated authority thereon, copy of which was enclosed alongwith this letter.

3. In view of this, we hereby treat the appeal pending before us as dismissed and withdrawn with a liberty given to the assessee to get the appeal restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared bad in law in future for any reason whatsoever.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in open Court on 23/04/2021

(SAKTIJIT DEY)
JUDICIAL MEMBER

Mumbai; Dated 23/04/2021
KARUNA, *sr.ps*

(M.BALAGANESH)
ACCOUNTANT MEMBER

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai

		Date	Initial	
1.	Draft dictated on			Sr.PS
2.	Draft placed before author			Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
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.	Dictation Pad is enclosed	Yes		