

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. 5648/मुं/2019 (नि.व. 2009-10)  
ITA NO.5648/MUM/2019(A.Y.2009-10)

Income Tax Officer -20(3)(2),  
Room No.612, 6<sup>th</sup> Floor,  
Piramal Chambers, Lalbaug,  
Parel, Mumbai 400 012.

..... अपीलार्थी /Appellant

बनाम Vs.

Shri Sameer Mahesh Sachde,  
Prop. Nova Steel Corporation,  
84,85, 3<sup>rd</sup> Floor, 69-B, Mazgaon,  
Mumbai 400 010  
PAN: AHZPS4210J

..... प्रतिवादी/Respondent

Assessee by : Letter dated 01 /03/2021  
Revenue by : Shri Sushil Kumar Mishra

सुनवाई की तिथि/ Date of hearing : 30/03/2021

घोषणा की तिथि/ Date of pronouncement : 30/03/2021

आदेश/ ORDER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-32, Mumbai ( in short 'the CIT(A)') dated 06/06/2019 for the assessment years 2009-10.

2. The assessee has filed a letter dated 01/03/2021 stating that the assessee has opted for settlement of the appeal under 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS') and has filed declaration before the concerned authority. However, the declaration filed is still pending for acceptance.

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

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

5. Liberty is granted to the Revenue/appellant to revive the appeal , if the assessee/respondent for any reason whatsoever fails to honour the commitment specified in Form-3 or the declaration field under VSVS is not accepted by the concerned authority. The appeal by Revenue is dismissed as infructuous, with liberty aforesaid.

Order pronounced in the open court on Tuesday, the 30<sup>th</sup> day of March, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 30/03/2021

Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषित Copy 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.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)

**ITAT, Mumbai**