

आयकर अपीलीय 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 SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 4854/मुं/2019 (नि.व.2012-13)
ITA NO.4854/MUM/2019 (A.Y.2012-13)
आअसं. 4856/मुं/2019 (नि.व.2014-15)
ITA NO.4856/MUM/2019 (A.Y.2014-15)

M/s. AAP Realtors,
CTS B-622, Opp. S H Kelkarand Co.
Balreleshwar Road, Mulund (W),
Mumbai 400 080
PAN:AAHCA 0540M

..... अपीलार्थी /Appellant

बनाम Vs.

DCIT-CC-4(2),
Room No.1918, Air India Building,
Nariman Point,
Mumbai 400 021.

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Ms. Apeksha Gala

प्रतिवादी द्वारा/Respondent by : Ms. Smita Verma

सुनवाई की तिथि/ Date of hearing : 05/04/2021

घोषणा की तिथि/ Date of pronouncement : 05/04/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

These appeals by the assessee are against the order of Commissioner of Income Tax (Appeals)-52, Mumbai (in short 'the CIT(A)') for assessment years 2012-13 and 2014-15, respectively. Both the impugned orders are of even date ie. 26/4/2019.

2. Ms. Apeksha Gala appearing on behalf of the assessee stated at Bar that the assessee has opted for 'Vivad Se Vishwas Scheme, 2020'(in short 'VSVS'). The assessee may be permitted to withdraw the appeals at this stage with liberty to revive the appeals in case declaration under VSVS is not accepted.

3. Ms. Smita Verma representing the Department stated that the Department has no objection if the assessee want to avail the benefit of 'VSVS'.

4. In view of the statement made by Id. Authorised Representative of the assessee, both the appeals by assessee are dismissed as withdrawn at this stage.

5. Liberty is granted to the assessee to revive the appeal(s) in the event declaration filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal(s) 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. In the result, both appeals by the assessee are dismissed, with liberty aforesaid.

Order pronounced in the open court on Monday, the 05th day of April, 2021.

Sd./-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/Mumbai, दिनांक/Dated: 05/04/2021

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