

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. 4871/मुं/2019 (नि.व.2011-12)
ITA NO.4871/MUM/2019(A.Y.2011-12)

D Ketan & Co.
H 304, Old Ashok Nagar,
179 LT Road, Vazira Naka,
Borivalil (W), Mumbai 400 092
PAN: **AADF2513L**

..... अपीलार्थी /Appellant

बनाम Vs.

The Asstt. Commissioner of Income Tax-32(1),
Mumbai 400 051

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

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.

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-44, Mumbai (in short 'the CIT(A)') dated 28/05/2019 for the assessment years 2011-12.

2. A letter dated 28/01/2021 has been received from the Chartered Accountants of the assessee stating that the assessee has opted for 'Viivad Se

Vishwas Scheme, 2020' (in short 'VSVS'). The declaration has already been filed under VSVS and Form-3 has been received. However, there seems to be some discrepancy in the said form which the assessee is trying to resolve.

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

4. In view of the fact that the assessee has opted for VSVS and has already filed declaration, and has received Form 3 albeit with some discrepancy, the appeal by assessee is dismissed at this stage.

5. Liberty is granted to the assessee to revive appeal in the event the alleged discrepancy in Form 3 is not resolved and the assessee wishes to opt out of the scheme or the declaration filed by the assessee under VSVS fails to mature for any reason whatsoever.

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