

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 SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 5723/मुं/2019 (नि.व.2008-09)  
ITA NO.5723/MUM/2019 (A.Y.2008-09)

Mrs. Gazala Murtuza Shama,  
10/Room No.32, Patka Manzil,  
S.V.Road, Null Bazar,  
Mumbai 400 003  
PAN: AVAPS 2541M

..... अपीलार्थी /Appellant

बनाम Vs.

Income Tax Officer- 13(1)(2),  
1<sup>st</sup> Floor, Kautilya Bhavan,  
BKC, Bandra (E),  
Mumbai - 400 051

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Sh. Sushil Kumar Mishra

सुनवाई की तिथि/ Date of hearing : 01/04/2021

घोषणा की तिथि/ Date of pronouncement : 01/04/2021

आदेश/ ORDER

**PER VIKAS AWASTHY, J.M:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-56, Mumbai (in short 'the CIT(A)') dated 13/06/2019 for the assessment years 2008-09.

2. A letter dated 27/03/2021 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS'). The declaration has already been filed under VSVS and Form-3 is awaited.

3. Shri Sushil Kumar Mishra 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, the appeal by assessee is dismissed at this stage.

5. Liberty is granted to the assessee to revive appeal 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 in the event assessee's declaration 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, appeal by assessee is dismissed, with the liberty aforesaid.

Order pronounced in the open court on Thursday, the 01<sup>st</sup> day of April, 2021.

Sd./-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/Mumbai, दिनांक/Dated: 01/04/2021

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**