

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. 5724/मुं/2019 (नि.व.2010-11)  
ITA NO.5724/MUM/2019 (A.Y.2010-11)  
आअसं. 5725/मुं/2019 (नि.व.2011-12)  
ITA NO.5725/MUM/2019 (A.Y.2011-12)

Income Tax Officer-20(3)(3),  
Room No.614, 6<sup>th</sup> Floor, Piramal Chambers,  
Lalbaug, Parel,  
Mumbai – 400 012

..... अपीलार्थी /Appellant

बनाम Vs.

M/s. Shah Industrial Enterprises,  
156, 4<sup>th</sup> Lane, Darukhana, Mazgaon,  
Mumbai 400 010  
PAN:ABCFS6847G

..... प्रतिवादी/Respondent

C.O No.10 & 11/Mum/2021  
(Arising out of ITA Nos.5724 & 5725/MUM/2019, A.Ys 2010-11 & 2011-12)

M/s. Shah Industrial Enterprises,  
156, 4<sup>th</sup> Lane, Darukhana, Mazgaon,  
Mumbai 400 010  
PAN:ABCFS6847G

.....Cross Objector

बनाम Vs.

Income Tax Officer-20(3)(3),  
Room No.614, 6<sup>th</sup> Floor, Piramal Chambers,  
Lalbaug, Parel,  
Mumbai – 400 012

..... अपीलार्थी /Appellant

अपीलार्थी द्वारा/ Appellant by : Ms. Smita Verma  
प्रतिवादी द्वारा/Respondent by : None  
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 two appeal by the Revenue are directed against the orders of Commissioner of Income Tax (Appeals)-32, Mumbai (in short 'the CIT(A)') for the assessment years 2010-11 and 2011-12, respectively. Both the impugned orders are of even date i.e. 26/06/2019. The assessee has also filed Cross Objections in the appeals filed by the Department for the respective assessment years.

2. A letter dated 15/03/2021 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS'), and the declaration filed by the assessee for both the impugned assessment years has been accepted. The assessee has furnished a copy of Form-3 and copy of challan to show that tax as per Form 3 has been paid for AY 2010-11 & 2011-12. The assessee has prayed for withdrawing the cross objections for both the impugned assessment years.

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. Since, the declaration filed by assessee under VSVS has been accepted by the Designated Authority, the appeals filed by the Revenue have become

infructuous and thus, are liable to be dismissed, as such. The cross objections by the assessee are dismissed as withdrawn.

5. In the result, appeals by the Revenue for AY 2010-11 & 2011-12 are dismissed as infructuous and the cross objections are dismissed as withdrawn.

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.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**