

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. 5802/मुं/2019 (नि.व.2010-11)
ITA NO.5802/MUM/2019 (A.Y.2010-11)

Income Tax Officer -32(3)(1)
Room No733, 7th Floor, Kautilya Bhavan,
BKC, Bandra (E),
Mumbai 400 051

..... अपीलार्थी /Appellant

बनाम Vs.

Raghu V. Menon,
A-401, Raj Utsav, Shiv Vallabh X Road,
Ashok Van, Dahisar (E)
Mumbai 400 068
PAN: AFTPM 6863K

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Sh. Sushil Kumar Mishra

प्रतिवादी द्वारा/Respondent by : None

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 Revenue is directed against the order of Commissioner of Income Tax (Appeals)-46, Mumbai (in short 'the CIT(A)') dated 11/06/2019 for the assessment year 2010-11.

2. A letter dated 01/04/2021 has been received from the assessee stating that the assessee has opted for 'Viwad Se Vishwas Scheme, 2020'(in short 'VSVS'), and the declaration under the said scheme has been filed by the assessee.

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. A perusal of the above letter filed by assessee shows that declaration filed by assessee under VSVS is pending for acceptance as Form 3 has not been issued by the Designated Authority. Since, the assessee has opted for the VSVS, appeal filed by the Revenue has become infructuous and thus, is liable to be dismissed, as such.

5. Liberty is granted to the Revenue/appellant to revive the appeal, if the declaration filed by the assessee/respondent is rejected for any reason whatsoever or the assessee fails to honour the commitment specified in Form - 3, if issued. The appeal by Revenue is dismissed as infructuous, with liberty aforesaid.

6. In the result, appeal by Revenue is dismissed as infructuous.

Order pronounced in the open Court on Thursday, the 01st 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