

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, MUMBAI**

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य  
 एवं माननीय श्री रवीशसूद, न्यायिक सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI RAVISH SOOD, JM**  
**(Hearing Through Video Conferencing Mode)**

आयकरअपील सं./ I.T.A. No.98/Mum/2011  
 (निर्धारण वर्ष / Assessment Year: 2007-08)

<b>M/s Amore Jewels Private Ltd.</b> Plot No.3A, Behind Patel Aluminum Goregaon (East) Mumbai – 400 063	<b>बनाम/</b> <b>Vs.</b>	<b>DCIT-9(1)</b> Mumbai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAECA-7184-J</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Assessee’s letter dated 15/02/2021
<b>Revenue by</b>	:	Shri Sunil Kumar Mishra – Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	26/03/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	26/03/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. This appeal has been placed before the bench by registry pursuant to the directions of Hon’ble Bombay High Court in assessee’s appeal ITA No.1833 of 2018 dated 03/08/2018. The brief background is that the cross-appeal for Assessment Year 2007-08 were dismissed by the Tribunal vide order dated 13/02/2015. The assessee’s miscellaneous application against the order was dismissed by the Tribunal vide order dated 04/05/2018. The assessee preferred petition under Article 226 of

Constitution of India challenging the order passed on 04/05/2018 which was disposed-off by Hon'ble Bombay High Court vide ITA No.1833 of 2018 on 03/08/2018. The Hon'ble Court, vide para-7 of the order, set-aside the orders passed by Tribunal in assessee's appeal on 13/02/2015 and order on miscellaneous application passed on 04/05/2018 and granted the relief as sought by the assessee. Accordingly, the assessee's appeal has come up for fresh adjudication before us.

2. During hearing, the registry placed on record assessee's letter dated 15/02/2021 wherein it has been submitted that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* and received Form No.3 from appropriate authority. Therefore, the assessee seeks withdrawal of the appeal. The Ld. DR concurred that the appeal may be dismissed.

3. In view of foregoing, the appeal stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. The appeal stand dismissed as withdrawn.

*Order pronounced on 26<sup>th</sup> March, 2021.*

**Sd/-**

**(Ravish Sood)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 26/03/2021

*Sr.PS, Jaisy Varghese*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**