

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.5510/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2009-10)

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|--|---------------------|---|
| <b>ACIT-(9)(3)(1)</b><br>Room No.215, 2 <sup>nd</sup> Floor<br>Aaykar Bhawan, M.K.Road<br>Mumbai – 400 020 | <b>बनाम/</b><br>Vs. | <b>M/s Filtration Engineers India Pvt. Ltd.</b><br>28/003, Sunrise Apna-Ghar<br>Lokhandwala, Andheri(W)<br>Mumbai – 400 053 |
| स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAACF-4084-G</b>   |                     |   |
| (□ पीलार्थी/ <b>Appellant</b> )  | :                   | (प्रत्यर्थी / <b>Respondent</b> )   |

|                    |   |                             |
|--------------------|---|-----------------------------|
| <b>Assessee by</b> | : | None                        |
| <b>Revenue by</b>  | : | Ms. Usha Gaikwad-Ld. Sr. DR |

|  |   |            |
|--|---|------------|
| सुनवाई की तारीख/<br><b>Date of Hearing</b>       | : | 10/05/2021 |
| घोषणा की तारीख /<br><b>Date of Pronouncement</b> | : | 24/05/2021 |

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. During hearing, none appeared for assessee. The revenue is contesting deletion of penalty u/s 271(1)(c) for Rs.63,603/-. However, Ld. Sr. DR drew attention to the fact that the assessee has already opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020*.

2. In view of foregoing, the revenue's appeal stand dismissed as infructuous with a liberty to revenue to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.
3. The appeal stand dismissed as infructuous.

*Order pronounced on 24<sup>th</sup> May, 2021.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 24/05/2021  
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.**