

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "SMC", MUMBAI**

BEFORE SHRI SAKTIJIT DEY (JM)

**ITA No.6869/MUM/2019
Assessment Year: 2009-10**

Prashant Suresh Sheth, 114/D-1-A, 1 st Parsiwada, V.P. Road, C.P. Tank, Mumbai - 400004 PAN: AACPS6620A	Vs.	Income Tax Officer – 19 (2)(5), Matru Mandir, Tardeo Road, Mumbai - 400007
(Appellant)		(Respondent)

Assessee by : In Person

Revenue by : Shri Saurabh Kumar Rai (DR)

Date of Hearing : 24/05/2021

Date of Pronouncement: 24/05/2021

ORDER

This is an appeal by the assessee against the order dated 25.04.2019 of learned Commissioner of Income Tax (Appeals) – 4, Mumbai for the assessment year 2009-10.

2. When the appeal was called for hearing in the virtual court, the assessee appeared in person and submitted that he has opted for settling the dispute arising in the present appeal by filing declaration under the Direct Tax Vivad se Vishwas Act, 2020 and has received the certificate issued by the designated authority in Form- 3. He submitted, he has not yet deposited the tax payable under the scheme but will pay it soon. A letter dated 20.05.2021 to this effect has also been furnished by the assessee.

3. I have considered the submissions of the assessee and have heard the learned Departmental Representative. Considering the fact that the assessee

has opted for settling the dispute arising in the present appeal under the Direct Tax Vivad se Vishwas Act, 2020 and has received Form- 3 issued by the designated authority, I am inclined to dismiss this appeal as withdrawn. However, if for any unforeseen reasons, assessee's declaration under the Direct Tax Vivad se Vishwas Act, 2020 is not accepted by the revenue, liberty is granted to the assessee to seek restoration of this appeal.

4. In the result, appeal is dismissed.

Order pronounced in the open court on 24th May, 2021.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated: 24/05/2021

Alindra, PS

आदेश प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai