

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, MUMBAI
BEFORE SHRI M BALA GANESH, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 7422/Mum/2019
(A.Y: 2014-15)

M/s. Cushion Soft Mercantile Pvt Ltd., 607, 6 th Floor C Wing One, BKC Plot No. 6-66, G Block, Bandra (E), Mumbai – 400051.	Vs.	DCIT CC 5(4) Air India Bldg, Nariman Point, Mumbai – 400021.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAFCC1941G		
Appellant	..	Respondent

Appellant by :	Letter dt 22.05.2021
Respondent by :	Ms. Shreekala .P. DR

Date of Hearing	24.05.2021
Date of Pronouncement	25.05.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) - 53, Mumbai, passed u/s. 271(1)(c) and 250 of the Income Tax Act, 1961.

2. At the time hearing, the assessee has filed a letter mentioning that it intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’ (VSVS2020)

and filed an application in Form No. 1 & 2 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the Ld DR and perused the material on record. Since the assessee has filed a letter and opted for 'Vivaad se Vishwas Scheme 2020' and received Form-3 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 25.05.2021

Sd/-	Sd/-
(M BALA GANESH)	(PAVAN KUMAR GADALE)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Mumbai, Dated 25.05.2021
KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai