

IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, MUMBAI  
BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 7350/Mum/2019

(A.Y: 2009-10)

Rishabh Associates 6 Suryakiran George Nagar, Near Jain Temple, Andheri East, Mumbai – 400054.	Vs.	ACIT – 16(3) Matru Mandir, Nana Chowk, Opp Bhatia Hospital, Grant Road (W), Mumbai – 400007.
PAN/GIR No. : AAIFR9424K		
Appellant	..	Respondent

Appellant by :	Shri Piyush Jasani, AR
Respondent by :	Shri Gurbindar Singh, DR

Date of Hearing	12.05.2021
Date of Pronouncement	18.05.2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE, JM:**

The appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) -30 Mumbai, passed u/s. 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld.AR of the assessee mentioned that the assessee intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’ (VSVS2020) and filed an application in Form No. 1 & 2

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under VSVS Rules 2020. Contra, the Ld.DR has no objections.

3. We heard the rival contentions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-3 from the income tax department as envisaged by the Ld.AR. 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 Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.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 18.05.2021

Sd/-  
(S RIFAUR RAHMAN)  
**ACCOUNTANT MEMBER**

Sd/-  
(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 18.05.2021

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