

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI RAJESH KUMAR (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No.3252/MUM/2019  
(Assessment Year: 2015-16)**

Shri Hirji Morarji Shah HUF  
Room No. 29, 3<sup>rd</sup> Floor,  
Mulji Bldg., 116,  
Keshavji Naik Road,  
Masjid Bunder,  
Mumbai – 400009

Vs. ACIT-17(1)(5)  
Room No. 117, 1<sup>st</sup> Floor,  
Aayakar Bhavan, M.K. Road,  
Mumbai – 400020

**PAN No. AABHH4049B**

**(Assessee)**

**(Revenue)**

Assessee by : Withdrwal letter dated 05.04.2021  
Revenue by : Shri Gurbinder Singh, D.R

Date of Hearing : 08/06/2021  
Date of pronouncement : 08/06/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee HUF is directed against the order passed by the CIT(A)-28, Mumbai, which in turn arises from the assessment order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 27.12.2017 for assessment year 2015-16.

2. The karta of the assessee HUF has placed on record a letter wherein it is stated that the assessee HUF had filed an application under the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matter pending before the Tribunal and have received the certificate under sub-section (1) of Sec. 5 of Direct Tax Vivad se Vishwas Act, 2020 from the designated authority. In support of its aforesaid claim the assessee had enclosed alongwith its letter 'Form 3' issued by the designated authority. It is stated by the assessee that in the backdrop of the aforesaid facts the captioned appeal may allowed to be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as was canvassed before us.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of its appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 08/06/2021.

Sd/-  
(Rajesh Kumar)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 08.06.2021

PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,  
//True Copy//  
(Sr. Private Secretary)  
**ITAT, Mumbai**