

IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, MUMBAI  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 439/Mum/2020

(A.Y: 2010-11)

M/S Uma Metal Company, 34 Dinanath Apt, CHS MG Road, Opp UCO Bank, Kandivali West, Mumbai – 400067	Vs.	ITO 17(3)(5) Aayakar Bhavan, Churchgate. Mumbai 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAFU0660N		
Appellant	..	Respondent

Appellant by :	None(withdrawal letter filed on 05.03.2021)
Respondent by :	Ms. Smita Verma, DR

Date of Hearing	12.03.2021
Date of Pronouncement	15.03.2021

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) - 28, Mumbai, passed u/s. 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961.

2. At the time hearing, none appeared on behalf of the assessee. The Ld.AR has filed a letter dated 05-03-2021 that the assessee is intend to settle the tax litigation by

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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 opted for 'Vivaad se Vishwas Scheme 2020' and has filed a letter dt 05-03-2021 mentioning that the assessee has applied under VSVS 2020 and has 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 Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.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 15.03.2021

Sd/- (SHAMIM YAHYA) <b>ACCOUNTANT MEMBER</b>	Sd/- (PAVAN KUMAR GADALE) <b>JUDICIAL MEMBER</b>
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Mumbai, Dated 15.03.2021

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