

आयकर अपीलीय अधिकरण "G" न्यायपीठ मुंबई में

IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एम. बालगणेश, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VP AND SHRI M. BALAGANESH, AM

आयकर अपील सं./ ITA No. 4313/Mum/2017

(निर्धारण वर्ष / Assessment Year 2012-13)

DCIT, CC-4(3)(2) R.No. 649, 6 th Floor, Aayakar Bhavan, Mumbai-400 020	बनाम/ Vs.	M/s Silver Emporium Pvt. Ltd. 232/234, Chamber Bhavan, 1 st Floor, Opp. Abhinandan Market, Kalbadevi Road, Mumbai-400 002
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AANCS1076Q		

अपीलार्थी की ओर से/ Appellant by	:	Shri Murli Mohan, DR
प्रत्यर्थी की ओर से/ Respondent by	:	Ms. Vinita Shah, AR

सुनवाई की तारीख / Date of hearing:	10.06.2021
घोषणा की तारीख / Date of pronouncement:	10.06.2021

आदेश / ORDER

एम. बालगणेश, लेखा सदस्य के द्वारा /

PER M. BALAGANESH, AM:

This appeal of Revenue is arising out of the order of the Commissioner of Income Tax (Appeals)-9, Mumbai [in short CIT(A)], dated 10.03.2017. The assessment was framed by the Addl. CIT, Rg-4(3), Mumbai (in short ITO/ AO) for the A.Y. 2012-13 vide order dated



10.03.2015 under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. At the outset the Id. Counsel for the assessee Ms. Vinita Shah submitted that assessee had availed "Vivad Se Vishwas Scheme-2020" to settle the dispute arising out of this case. The assessee has also submitted Form-3 and had paid the taxes thereon, which fact was also agreed by the Id DR.

3. We have heard the rival submissions and perused the materials available on record. We find that assessee had already availed "Vivad Se Vishwas Scheme 2020" and filed necessary declaration and had paid the necessary taxes thereon. In view of the aforesaid observations, we dismiss this appeal of assessee as withdrawn.

4. In the result, the appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open court on 10.06.2021.

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

Sd/-

(एम. बालगणेश / M. BALAGANESH)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 10.06.2021

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS

आदेश की 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,

व. निजी सचिव/ Sr. Private Secretary
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai