

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. 1335/Mum/2019

(निर्धारण वर्ष / Assessment Year 2009-10)

The ACIT-17(1), Mumbai Room No. 117, Aayakar Bhavan, M.K. Marg, Mumbai-400 020	बनाम/ Vs.	Global Exim, 301, 302, Faiz E-Qutbi, 375, Narshi Natha Street, Mumbai-400 009
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AADFG7968A		

अपीलार्थी की ओर से/ Appellant by	:	Shri Murli Mohan, CIT DR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Sanjay Parikh, AR

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

आदेश / ORDER

महावीर सिंह, उपाध्यक्ष के द्वारा /

PER MAHAVIR SINGH, VP:

This appeal of Revenue is arising out of the order of the Commissioner of Income Tax (Appeals)-56, Mumbai [in short CIT(A)], dated 20.12.2018. The assessment was framed by the Asst. Commissioner of Income Tax, Circle-17(1) Mumbai (in short ITO/ AO)



for the A.Y. 2009-10 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. The learned Departmental Representative also agreed that taxes have already been paid by the assessee.

3. We have heard the rival submissions and perused the materials available on record. We find that assessee had already availed "Vivad Se Viswas Scheme 2020" and filed necessary declaration. We find there is no need to keep this appeal pending before us as due taxes have already been paid by the assessee under "Vivad Se Viswas Scheme 2020". In view of the aforesaid observations, we dismiss this appeal of revenue as withdrawn.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 In the result, the appeal of the Revenue is dismissed as withdrawn.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/-

(एम. बालगणेश /M BALAGANESH)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 10.06.2021

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

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)



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