

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी" , मुंबई
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 1495/मुं/2019 (नि.व 2016-17)
ITA NO.1495/MUM/2019(A.Y 2016-17)

B.C.House Garden Condominium,
17h Floor, Corinthian Building,
Off Arthur Bunder Road,
Colaba, Mumbai – 400 005.

PAN-AAAAB6032A

..... अपीलार्थी /Appellant

बनाम Vs.

ITO -17(1)(3),
1st Floor,
Aaykar Bhavan, M.K.Road,
Mumbai – 400 020.

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Shri Sanjay J. Sethi

सुनवाई की तिथि/ Date of hearing : 16/06/2021

घोषणा की तिथि/ Date of pronouncement : 16/06/2021

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals) -55, Mumbai [in short 'the CIT(A)] dated 20/12/2018 for the assessment year 2016-17.

2. A letter dated 07/12/2020 received from the Chartered Accountants of the assessee is available in records, stating that the assessee has opted for 'Vivad Se Vishwas Scheme, 2020'(in short 'VSVS') and has already filed declaration on 25/11/2020.

3. Shri Sanjay J. Sethi representing the Department stated that the Department has no objection if the assessee wants to avail the benefit of VSVS'.

4. A perusal of above letter shows that the assessee has opted for availing the benefit of VSVS, Form No.1 & Form No.2 has been filed and is awaiting Form No.3 from the Designated Authority. In view of above, the appeal by assessee is dismissed at this stage.

5. Liberty is granted to the assessee to revive appeal in the event declaration filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee/appellant seeks to restore the appeal in the event assessee's declaration under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. In the result, appeal of assessee is dismissed at this stage with the liberty aforesaid.

Order pronounced in the open Court on Wednesday, the 16th day of June, 2021

Sd/

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 16/06/2021
Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai