

आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI

माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.5589/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2009-10)

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| ITO-17(2)(1) Room No.115, Kautilya Bhavan Bandra Kurla Complex Mumbai – 400 051. | बनाम/ Vs. | M/s. Ishardas Aggarwal & Sons 390, Latif House, S.T. Road Mumbai-400 009. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABFI-2423-E | | |
| (पीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

| | | |
|--------------------|---|------------------------------|
| Assessee by | : | Shri Vimal Punamiya-Ld. AR |
| Revenue by | : | Ms. Smita Verma – Ld. Sr. DR |

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|--|---|------------|
| सुनवाई की तारीख/ Date of Hearing | : | 25/03/2021 |
| घोषणा की तारीख / Date of Pronouncement | : | 05/04/2021 |

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The Ld. AR submitted that the revenue’s appeal has become infructuous in view of the fact that the assessee has already opted for settlement of dispute for the year under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020*. The Ld. DR could not controvert the same.
2. In view of foregoing, the revenue’s appeal stand dismissed as infructuous with a liberty to revenue to seek restoration of the appeal in

case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

3. The appeal stand dismissed as infructuous.

Order pronounced on 05th April, 2021

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 05/04/2021

Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.