

**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. 511/Mum/2020

(निर्धारण वर्ष / Assessment Year 2012-13)

Sunir Kheterpal 301, Gopush Annexe, North South Road No.11, JVPD, Vile Parle (West), Mumbai-400 049	बनाम/ Vs.	The Asst. Commissioner of Income Tax, Circle- 35(3), 802, 8 <sup>th</sup> floor, Kautilya Bhavan, Bandra (East), Mumbai
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AFJPK9904R		

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से/ Respondent by	:	Shri T.S. Khalsa, DR

सुनवाई की तारीख / Date of hearing:	16.06.2021
घोषणा की तारीख / Date of pronouncement:	22.06.2021

**आदेश / ORDER**

एम. बालगणेश, लेखा सदस्य के द्वारा /

**PER M. BALAGANESH, AM:**

This appeal of assessee is arising out of the order of Commissioner of Income Tax (Appeals)-46, Mumbai [in short CIT(A)], dated 10.10.2019. The assessment was framed by the Asst. Commissioner of Income Tax 35(3), Mumbai (in short ACIT/ AO) for the A.Y. 2012-13 vide order dated 19.02.2015 under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. The learned DR submitted that assessee has already opted for settlement of dispute for this assessment year under Direct Tax



*Vivad Se Vishwas Scheme (VVS Scheme), 2020* and also filed Form No.3 thereon.

3. In view of foregoing, the appeal stands dismissed as withdrawn with a liberty to assessee to seek restoration of the appeals in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 22.06.2021.

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

Sd/-

(एम बालगणेश / M BALAGANESH)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 22.06.2021

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,

उप/सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**