

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT)  
"E" BENCH, MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI S. RIFAUR RAHMAN, HON'BLE ACCOUNTANT MEMBER**

**ITA NO. 1216/MUM/2018 (A.Y: 2012-13)**

More Retail Limited {Ultimate successor to Trinethra Trinethra Super Retail Ltd.,) Skyline Icon, 5 <sup>th</sup> & 6 <sup>th</sup> Floor Andheri Kurla Road Near Mittal Industrial Estate Andheri (E), Mumbai - 400059  <b>PAN: AAACP2678Q</b>	v.	DCIT – 9(1)(1) Room No. 210/260A 2 <sup>nd</sup> Floor, Aayakar Bhawan M.K. Road, Mumbai-400020
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	:	<b>Ms. Aayushi Modani</b>
<b>Department by</b>	:	<b>Shri Vijaykumar Menon &amp; Shri Sanjeev Kashyap</b>
<b>Date of Hearing</b>	:	<b>06.04.2021</b>
<b>Date of Pronouncement</b>	:	<b>06.04.2021</b>

**ORDER**

**PER C.N. PRASAD (JM)**

**1.** This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)-16, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 08.12.2017 for the A.Y. 2012-13.

2. At the time of hearing the appeal virtually, Ld. Counsel for the assessee submitted that assessee opted for Vivad Se Vishwas Scheme and filed declaration and undertaking in Form-1 to settle the litigation and Form 3 is received from the Revenue. Ld. Counsel for the assessee stated that it has opted under Vivad Se Vishwas Scheme in respect of the issues in revenue's appeal in ITA.No. 1654/Mum/2018 and therefore requested for withdrawal of assessee's appeal in ITA.No. 1216/Mum/2018. Further, we notice that assessee through e-mail dated 05<sup>th</sup> April, 2021 prayed for withdrawal of appeal stating as under: -

***"Re: More Retail Limited***

***(Earlier known as Aditya Birla Retail Limited and successor in amalgamation of Trinethra Super Retail Limited) ITA No: 1216/M/2018 AY: 2012-13***

***Sub: Withdrawal of Appeal***

*Respected Sirs,*

*The hearing for captioned Assessee appeal have been fixed before the 'E' Bench of the Hon'ble Income-Tax Appellate Tribunal, Mumbai on April 6, 2021. In this connection, the Assessee humbly submits as under:*

*The Assessee, in order to buy peace and close the litigation, has filed a declaration u/s 4 of the Direct Tax Vivad-Se-Vishwas Act. 2020 in respect of the Department Appeal for the captioned AY i.e. ITA No. 1654/Mum/2018 and received the certificate u/s 5(1) in Form 3 on 4<sup>th</sup> March 2021. Intimation in Form 4 has been filed on 22<sup>nd</sup> March 2021. Copy of the said Forms are attached herewith for Your Honour's reference.*

*Further, the Assessee in its captioned appeal has taken a jurisdictional ground against the protective assessment in the captioned AY while the Department's appeal was in relation to the merits of the case. As explained above, the Assessee has opted for scheme in the Department Appeal and Form 4 has already been filed.*

*Accordingly, the Assessee no more stands aggrieved by the underlying CIT(A)'s Order.*

*In view of the foregoing, the Assessee desires to withdraw the captioned appeal. May we, therefore, request Your Honours to kindly allow us to withdraw the captioned appeal."*

- 3.** On a perusal of the above letter and the enclosed copies of Form-3 in ITA No. 1654/MUM/2018 in revenue's appeal, it is noticed that assessee has already filed declaration and undertaking in Form-1 under Vivad Se Vishwas Scheme and received Form-3 from the Revenue accepting the said declaration. Assessee requested for withdrawal of the assessee's appeal in ITA.No. 1216/Mum/2018. In view of the submission of the Ld. Counsel for the assessee since assessee has opted to settle litigation under Vivad Se Vishwas Scheme the appeal of the assessee is dismissed as withdrawn with liberty to file miscellaneous application in case the application under Vivad Se Vishwas Scheme is rejected by the revenue.
- 4.** In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the virtual court on 06.04.2021.

Sd/-  
**(S. RIFAUH RAHMAN)**  
**ACCOUNTANT MEMBER**

Mumbai / Dated 06/04/2021  
Giridhar, Sr.PS

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**