

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

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI MANOJ KUMAR AGGARWAL, HON'BLE ACCOUNTANT MEMBER**

**ITA NO. 5792/MUM/2017 (A.Y: 2013-14)**

M/s. Sea Side Properties Pvt. Ltd., Raheja Chambers, Linking Road Main Avenue, 23-35, M.R. Road, Santacruz (W) Mumbai - 400054  <b>PAN: AAACS7585D</b>	v.	DCIT – Central Circle – 4(2) Air India Building Nariman Point Mumbai – 400 021
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	<b>:</b>	<b>Shri Vinay Sinha</b>
<b>Department by</b>	<b>:</b>	<b>Shri T.S. Khalsa</b>
<b>Date of Hearing</b>	<b>:</b>	<b>21.06.2021</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>21.06.2021</b>

**ORDER**

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

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)–52, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 06.06.2017 for the A.Y. 2013-14.

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. Further, Assessee filed a letter dated 26<sup>th</sup> March, 2021 and prayed for withdrawal of appeal. Contents of the letter are as under:

**"Sub: Withdrawal of Appeal for A.Y. 2013-14  
PAN : AAACS7585D**

*Dear Sir/ Madam,*

*We have filed a declaration under the VSV Scheme 2019 on 22/12/2020. thereafter, we have received Form 3 and accordingly we have paid the tax determined.*

*Now, we are withdrawing our appeal bearing Appeal Reference No. ITA-5792/MUM/2017 by this letter.*

*It is therefore prayed that we may be permitted to withdraw our appeal."*

- 3.** On a perusal of the above letter filed by the assessee and enclosed copy of Form-3 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 appeal. Accepting the request of the assessee for withdrawal of appeal, this appeal is dismissed as withdrawn.
- 4.** In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the virtual court on 21.06.2021.

Sd/-  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**  
Mumbai / Dated 21.06.2021  
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**