

IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI  
BEFORE SHRI M BALAGANESH, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.300/Mum/2020

(A.Y: 2014-15)

Geeta Sanjay Shah M/s. Raman S Shah & Associates, A-102, Inder Darshan CHSL, Next to Jain Temple, JambhliGully, Borivali (W) Mumbai- 400092.	Vs.	ACIT 33(1) Kautilya Bhavan, Bhandra (E), Mumbai – 400051.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : BJPPS5469E		
Appellant	..	Respondent

Appellant by :	Withdrawal letter filed on 02.06.2021
Respondent by :	Shri T.S. Khalsa, DR

Date of Hearing	19.07.2021
Date of Pronouncement	19.07.2021

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) - 45, Mumbai, dated 11.11.2019 passed u/s 143(3) of the Income Tax Act, 1961.

2. At the time hearing, none appeared on behalf of the assessee. The Ld.AR of the assessee has submitted a

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letter dated 02.06.2021 mentioning that the assessee is intend to settle the tax litigation by opting for 'Vivad se Vishwas Scheme 2020' (VSVS2020) and filed an application and Form-3 under VSVS Rules 2020 received. Contra, the Ld. DR has no objections.

3. We heard the Ld. DR and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-3 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 19.07.2021.

Sd/-	Sd/-
(M BALAGANESH)	(PAVAN KUMAR GADALE)
<b>ACCOUNTANT MEMBER</b>	<b>JUDICIAL MEMBER</b>

Mumbai, Dated 19.07.2021

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

( Asst. Registrar)  
ITAT, Mumbai