



IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITA no.6991/Mum./2019
(Assessment Year : 2010-11)

ISCRA India Tour Operator Pvt. Ltd.
3rd Floor, Basera House no.48
Shantawadi Lane, Near Bombay Bazaar Appellant
Off. J.P. Road, Andheri (West)
Mumbai 400 058 PAN : AABCI3603D

v/s

Income Tax Officer Respondent
Ward-10(1)(3), Mumbai

ITA no.6992/Mum./2019
(Assessment Year : 2010-10)

ISCRA India Tour Operator Pvt. Ltd.
3rd Floor, Basera House no.48
Shantawadi Lane, Near Bombay Bazaar Appellant
Off. J.P. Road, Andheri (West)
Mumbai 400 058 PAN : AABCI3603D

v/s

Income Tax Officer Respondent
Ward-10(1)(3), Mumbai

Assessee by : None
Revenue by : Ms. Shreekala Pardeshi

Date of Hearing - 12.07.2021

Date of Order - 12.07.2021

ORDER

PER S. RIFAUR RAHMAN, A.M.

These appeals have been filed by the assessee challenging the impugned order dated 22nd August 2018, passed by the learned Commissioner (Appeals)-21, Mumbai.

2. The issue raised by the assessee in its appeal being ITA no.6991/Mum./2019, relates to confirming penalty of ₹ 1,00,000, imposed by the Assessing Officer under section 271BA of the Income Tax Act, 1961 (for short "*the Act*") and the issue raised by the assessee in its appeal being ITA no.6992/Mum./2019, relates to confirming penalty of ₹ 14,41,557, imposed by the Assessing Officer under section 271AA of the Act.

2. When the case was called for hearing, neither the assessee nor any of its authorized representatives appeared before us to represent its case. However, while going through the record available before us, we find that the assessee has filed a letter dated 23rd March 2021, seeking withdrawal of its appeal in view of the fact that it has applied for settling the tax dispute under the Vivad Se Vishwas Tax Scheme, 2020. The letter submitted by the assessee is accompanied by the Form no.3 issued by the Revenue. The said letter also states that the assessee has also paid the disputed tax of INR 3,85,389, as determined in Form no.3, vide challan 13550 dated 19th March 2021. The aforesaid letter along copy of Form no.3, are also kept on record.

3. The learned Departmental Representative has no objection for withdrawal of the appeal by the assessee.

4. Considering the fact that the assessee has sought withdrawal of the present appeals, as the assessee has applied for settling the dispute under Vivad Se Vishwas Scheme, 2020, we permit the assessee to withdraw the appeals at this stage since the Department issued Form no.3. With these observations, the appeals filed by the assessee are liable to be dismissed as withdrawn.

5. In the result, assessee's appeals are dismissed as withdrawn.
Order pronounced in the open court on 12.07.2021

Sd/-
MAHAVIR SINGH
VICE PRESIDENT

Sd/-
S. RIFAUR RAHMAN
ACCOUNTANT MEMBER

MUMBAI, DATED: 12.07.2021

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The CIT(A);
- (4) The CIT, Mumbai City concerned;
- (5) The DR, ITAT, Mumbai;
- (6) Guard file.

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai