

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी", मुंबई
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 6406/मुं/2019 (नि.व. 2008-09)
ITA NO.6406/MUM/2019(A.Y.2008-09)

Smt. Hansa Lalit Soni,
1, Shreenath Apartment II,
Chaphekar Bandhu Marg,
Mulund (East), Mumbai 400 081

PAN: AALPS-8393-K

..... अपीलार्थी /Appellant

बनाम Vs.

Income Tax Officer- 23(2)(3)
C-10, 2nd Floor, Room No.204,
Pratyakshakar Bhavan,
Bandra Kurla Complex, Bandra (E)
Mumbai 400 051

..... प्रतिवादी/Respondent

Assessee by : None
Revenue by : Shri Sanjay J. Sethi

सुनवाई की तिथि/ Date of hearing : 27/07/2021
घोषणा की तिथि/ Date of pronouncement : 27/07/2021

आदेश/ ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-40, Mumbai [in short 'the CIT(A)']dated 02/08/2019 passed under section 154(2)(b) of the Income Tax Act, 1961 (in short 'the Act') for the assessment year 2008-09.

2. A letter dated 16/02/2021 has been received from the assessee stating that the assessee has opted for 'Vivad Se Vishwas Scheme, 2020'(in short 'VSVS') and hence, wants to withdraw the appeal subject to issue of Form-5 by the Designated Authority.

3. Shri Sanjay J. Seth representing the Department stated that the Department has no objection if the assessee wants to withdraw appeal to avail the benefit of VSVS'.

4. A perusal of above letter shows that the assessee's declaration under VSVS for the impugned assessment year has been accepted and the Designated Authority has issued Form-3. The assessee at this stage is seeking conditional withdrawal, subject to issuance of Form-5 by the Designated Authority. In view of above, the appeal by assessee is dismissed as withdrawn at this stage.

5. Liberty is granted to the assessee to revive appeal in the event declaration filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee/appellant seeks to restore the appeal in the event assessee's declaration under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS [Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. In the result, appeal by assessee is dismissed at this stage with the liberty aforesaid.

Order pronounced in the open court on Tuesday the 27th day of July , 2021.

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 27/07/2021

Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai