

आयकर अपीलीय अधिकरण
मुंबई पीठ "एस एम सी" , मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 5755/मुं/2019 (नि.व.2011-12)
ITA NO.5755/MUM/2019 (A.Y.2011-12)

ITO Ward-6(3)(1),
Room No. 503, 5th Floor,
Aayakar Bhavan,
M.K. Road, New Marine Lines,
Mumbai-400020

..... अपीलार्थी /Appellant

बनाम Vs.

M/s Fashion Queens Pvt. Ltd.
27-28, Jay Gopal Industrial Estate,
Dadar (W), Mumbai-400028.
PAN: **AABCF2770J**

..... प्रतिवादी /Respondent

अपीलार्थी द्वारा/ Appellant by : None
प्रतिवादी द्वारा/Respondent by : Sh. Sunil Deshpande
सुनवाई की तिथि/ Date of hearing : 30/07/2021
घोषणा की तिथि/ Date of pronouncement : 30/07/2021

आदेश/ ORDER

PER VIKAS AWASTHY, J.M:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-12, Mumbai (in short 'the CIT(A)') dated 27/05/2019 for the assessment year 2011-12.

2. A letter dated 14/07/2021 has been received from the assessee stating that the assessee has opted for 'Vivad Se Vishwas Scheme, 2020' (in short

'VSVS'), and the declaration filed by the assessee has been accepted. A copy of Form-3 is furnished alongwith the aforesaid letter.

3. Shri Sunil Deshpande representing the Department stated that the report dated 26.07.2021 from the field office regarding assessee's compliance to the conditions laid down in Form-3 has been received. The Assessing Officer (AO) has confirmed that the assessee has paid the tax amount determined under VSVS per Form-3.

4. Since the declaration filed by the assessee under VSVS has been accepted by the designated authority and as per the report from the AO, the assessee has paid the taxes in accordance with Form-3, the appeal filed by the Revenue has become infructuous and is thus, dismissed as such.

5. In the result, appeal by the Revenue is dismissed as infructuous.

Order pronounced in the open court on **Friday**, the **30th** day of July, 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई/Mumbai, दिनांक/Dated: 30/07/2021

SK, PS

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