

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI S. RIFAUZ RAHMAN (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA Nos.7015 & 7016/MUM/2019  
(Assessment Years: 2009-10 & 2010-11)**

Subodhchandra Ghatalia  
162/12, Gulratan Mahal,  
Dr. Ambedkar Road,  
Sion (East),  
Mumbai – 400022

Income Tax Officer -26(3)(3)  
Vs. Kautilya Bhavan,  
Bandra Kurla Complex,  
Mumbai -400051

**PAN No. AAFPG8301B**

**(Assessee)**

**(Revenue)**

Assessee by : Withdrawal letter dated 30.03.2021  
Revenue by : Shri Gurbinder Singh, D.R

Date of Hearing : 01/07/2021  
Date of pronouncement : 01/07/2021

**ORDER**

**PER BENCH:**

The captioned appeals filed by the assessee are directed against the respective orders passed by the CIT(A)-38, Mumbai, dated 24.06.2019, which in turn arises from the penalty orders passed by the A.O under Sec.271(1)(c) of the Income-tax Act, 1961, dated 27.03.2018 for A.Y. 2009-10 & A.Y. 2010-11.

2. The assessee has e-filed a letter dated 30<sup>th</sup> March, 2021, wherein it is stated that he has filed an application under the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matters pending before the Tribunal and has received the certificates under sub-section (1) of Sec. 5 of Direct Tax Vivad se Vishwas Act, 2020 from the designated authority. In support of his aforesaid claim the assessee had enclosed copies of 'Form 3' issued by the designated authority for both the aforementioned years. It is stated by the assessee that in the backdrop of the aforesaid facts the captioned appeals may be allowed to be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as was canvassed before us.

4. In view of the above, we dismiss the appeals as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of his appeals.

5. Resultantly, the appeals are dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 01/07/2021.

Sd/-  
(S. Rifaur Rahman)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 01.07.2021

PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,  
//True Copy//

(Sr. Private Secretary)