

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

**BEFORE SHRI RAJESH KUMAR (ACCOUNTANT MEMBER) AND
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA Nos.995 & 996/MUM/2020
(Assessment Years:2010-11 & 2011-12)**

JCIT (OSD) (IT)-4(2)(2),
R. No. 1604, 16th Floor,
Air India Building,
Nariman Point,
Mumbai – 400021

Vs. Societe International De
Telecommunications
Aeronautiques SC (S.I.T.A.)
AFL House,Ground Floor, Lok
Bharti Complex, Marol Maroshi
Road, Marol Andheri (East),
Mumbai – 400059

PAN No. AAFCS2907Q

(Revenue)

(Assessee)

Assessee by : Withdrawal request letter dated 12.07.2021
Revenue by : Shri Vijay Kumar Subramaniam, D.R

Date of Hearing : 14/07/2021
Date of pronouncement : 14/07/2021

ORDER

PER RAVISH SOOD, J.M:

The captioned appeals filed by the revenue are directed against the respective orders passed by the CIT(A)-55, Mumbai, dated 15.11.2019, which in turn arises from the orders passed by the A.O under Sec.143(3) r.w.s 144C(3) of the Income-tax Act, 1961 for A.Y. 2010-11 & 2011-12.

2. The assessee has filed a letter dated 12.07.2021, wherein it is stated that it has filed an application under the Direct Tax Vivad se Vishwas Act, 2020 and had deposited the disputed tax with respect to the captioned appeals. It is further stated that 'Form 3' under Sec. 5(1) of the Vivad se Vishwas Act, 2020 has been issued by the designated authority. Also, it is stated by the assessee that as the amount payable as per 'Form 3' had been deposited, therefore, 'Form 5' has been issued by the designated authority for both the aforementioned years (copies of 'Form 3' and 'Form 5' had been enclosed). It is submitted by the assessee that in the backdrop of the aforesaid facts the captioned appeals filed by the revenue having been rendered as infructuous, thus, be deemed to have been withdrawn and accordingly dismissed.

3. The Id. D.R did not controvert the aforesaid facts as had been canvassed by the assessee in its application seeking dismissal of the present appeals.

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 In view of the above, we dismiss the revenue's appeals as withdrawn, subject to a rider that in the unlikely event the matter not being resolved under the Vivad se Vishwas scheme then, the appellant revenue shall have liberty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

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 Resultantly, the appeals are dismissed as withdrawn subject to the observations recorded hereinabove.

Order pronounced in the open court on 14/07/2021.

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

Mumbai;

Dated: 14.07.2021

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)