

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

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

**ITA No.7223 & 7224/MUM/2019
(Assessment Year: 2013-14 & 2014-15)**

Shri. Hiten Pravinchandra Dalal
915, Hubtown Solaris, N.S Phadke
Road, Opp. Telli Gali, Near
Andheri, Mumbai – 400 026

Vs. Income-Tax Officer – 18(1)(3)
Earnest House, Nariman Point;
Mumbai – 400 021

PAN No. AABPD5221H

(Assessee)

(Revenue)

| | | |
|-----------------------|---|----------------------------|
| Assessee by | : | Withdrawal letter |
| Revenue by | : | Shri. Gurbinder Singh, D.R |
| Date of Hearing | : | 02/08/2021 |
| Date of pronouncement | : | 02/08/2021 |

ORDER

PER RAVISH SOOD, J.M:

The captioned appeals filed by the assessee are directed against the respective orders passed by the CIT(A)-53, Mumbai, dated 23.09.2019, which in turn arises from the orders passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961 dated 29.03.2016 and 29.12.2016 for assessment years 2013-14 and A.Y 2014-15, respectively.

2. The assessee's counsel has placed on record letters dated 01.07.2021, wherein it is stated by him that the assessee had opted for the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matters pending before the Tribunal for A.Y 2013-14 and A.Y 2014-15. It is further stated by him that the assessee had for both the aforementioned years received "Form 3", dated 27.04. 2021 from the designated authority (copies enclosed). Accordingly, it is stated by the assessee's counsel that in the backdrop of the aforesaid facts the captioned appeals for both the aforementioned years may be allowed to be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as had been canvassed before us by the assessee's counsel vide his letters dated 01.07.2021.

4. In view of the above, we dismiss both the captioned appeals for A.Y 2013-14 and A.Y 2014-15 as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme, then, the assessee shall have liberty to approach the Tribunal for restoration of his aforesaid appeals.

5. Resultantly, both the appeals filed by the assessee are dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 02/08/2021.

Sd/-
(S. Rifaur Rahman)
ACCOUNTANT MEMBER

Sd/-
(Ravish Sood)
JUDICIAL MEMBER

Mumbai;

Dated: 02.08.2021

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)
ITAT, Mumbai