

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.3721/M/2019  
Assessment Year: 2010-11**

DCIT Central Circle-3, Room No.12, A-Wing, 6 <sup>th</sup> Floor, Ashar I.T. Park, Road No.16-Z, Wagle Industrial Estate, Thane (W)- 400 604	Vs.	M/s. Teena Housing Finance Ltd., 432/32, Rahim Chambers, Vijaywadi, Chira Bazar, Mumbai – 400 002 <b>PAN: AABCT3656R</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Ms. Vinita Shah, A.R.  
Revenue by : Shri Sanjeev Kashyap, D.R.

Date of Hearing : 24.06.2021  
Date of Pronouncement : 24.06.2021

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the Revenue against the order dated 18.03.2019 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2010-11.

2. At the outset, the Ld. Counsel of the assessee brought to the notice of the Bench that the assessee has gone into Vivad Se Vishwas Scheme and form No.3 has already been issued. The Ld. A.R., therefore, prayed before the Bench that appeal may kindly be dismissed. The Ld. D.R. fairly conceded that form 3 has been issued to the assessee as a copy of the same is furnished to him.

3. After hearing both the sides and perusing the materials before us, we are inclined to dismiss the appeal of the revenue as the assessee has availed the Vivad Se Vishwas Scheme and form No.3 has already been issued. However the DR is at liberty to get the appeal restored in case of assessee not meeting all stipulations of Vivad Se Vishwas Scheme.

4. In the result, the appeal of the Revenue is dismissed.

**Order pronounced in the open court on 24.06.2021.**

**Sd/-  
(Saktijit Dey)  
JUDICIAL MEMBER**

**Sd/-  
(Rajesh Kumar)  
ACCOUNTANT MEMBER**

Mumbai, Dated: 24.06.2021.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.