

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

**BEFORE SHRI AMARJIT SINGH, JM AND SHRI MANOJ KUMAR  
AGGARWAL, AM**

आयकर अपील सं/ I.T.A. No.7173/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2014-15)

Shivprakash Chatur Tiwari Room No.442, Pragati Mandal, Shivaji Nagar, Laxman Mhatre Road, Borivali West, Mumbai- 400103.	<b>बनाम/</b> Vs.	ITO, Ward-35(3)(2) C-12, 4 <sup>th</sup> Floor, BKC Bandra East, Mumbai-400051.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABPPT1318L		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )
Assessee by:	None	
Revenue by:	Shri Sanjay J. Sethi (DR)	

सुनवाई की तारीख / Date of Hearing: 07/07/2021  
घोषणा की तारीख /Date of Pronouncement: 07/07/2021

**आदेश / O R D E R**

**PER AMARJIT SINGH, JM:**

The assessee has moved petition seeking withdrawal of this appeal and the assessee has also filed Form 3, on the ground that the matter is settled under Vivad Se Vishwas Scheme 2020.

2. Learned Departmental Representative does not oppose the prayer so made by the assessee.
3. There is no dispute that once the matter is resolved under Vivad Se Vishwas Scheme 2020, the related appeal is required to be withdrawn.
4. In view of the above position, as also bearing in mind entirely of the case, we deem it fit and proper to dismiss the appeal as withdrawn.



ITA No. 7173/M/2019  
A.Y.2014-15

5. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 07/07/2021

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 07/07/2021

Vijay Pal Singh/Sr.PS

Sd/-

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai