

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

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

**ITA No.4933/MUM/2019  
(Assessment Year: 2013-14)**

Chintan Nitin Kothari B337, Antop Hill Warehouse Co., Vidhyalankar College Road, Barkat Ali Naka, Wadala (E) Mumbai – 400 037	Vs.	ACIT-26(1) C-10, 5 <sup>th</sup> Floor, Pratyaksha Kar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051
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**PAN No. AACPK2343L**

**(Assessee)**

**(Revenue)**

Assessee by	:	None
Revenue by	:	Ms. Shreekala Pardeshi, D.R
Date of Hearing	:	25/08/2021
Date of pronouncement	:	25/08/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-38, Mumbai, dated 28.03.2019, which in turn arises from the assessment order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 03.03.2016 for assessment year 2013-14.

2. The assessee has filed before us a letter dated 02.08.2021, wherein it is stated by him that he had filed an application under the Direct Tax Vivad se Vishwas Act, 2020, in 'Form 1' & 'Form 2' on 20.03.2020 in order to settle the aforesaid matter pending before the Tribunal and received the certificate in 'Form 3' 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 alongwith his letter 'Form 3' issued by the designated authority. It is stated by the assessee that in the backdrop of the aforesaid facts the captioned appeal be allowed to be withdrawn.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 In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme, then, the assessee shall have liberty to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 aforementioned appeal.
5. Resultantly, the appeal is dismissed as withdrawn subject to the observations recorded hereinabove.

Order pronounced in the open court on 25/08/2021

Sd/-  
(S.Rifaur Rahman)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 25.08.2021

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**