

आयकर अपीलीय अधिकरण "C" न्यायपीठ मुंबई में

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस रिफाउर रहमान, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VP AND SHRI S. RIFAUER RAHMAN, AM

आयकर अपील सं./ ITA No. 7195/Mum/2019

(निर्धारण वर्ष / Assessment Year 2010-11)

The Asst. Commissioner of Income Tax, Circle-14(1)(2), Mumbai-400 071	बनाम/ Vs.	M/s Chemical Process Piping Pvt. Ltd. Ground Floor, CPE Plots, B SD Marg, Govandi, Mumbai-400 071
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AACCC6212D		

आयकर अपील सं./ ITA No. 7250/Mum/2019

(निर्धारण वर्ष / Assessment Year 2015-16)

M/s Chemical Process Piping Pvt. Ltd. Ground Floor, CPE Plots, B SD Marg, Govandi, Mumbai-400 071	बनाम/ Vs.	The Asst. Commissioner of Income Tax, Circle-14(1)(2), Mumbai-400 071
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AACCC6212D		

अपीलार्थी की ओर से/ Appellant by	:	Ms. Shreekala Paradeshai, DR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Ashok Suthar, AR

सुनवाई की तारीख / Date of hearing:	13.07.2021
घोषणा की तारीख / Date of pronouncement:	13.07.2021

आदेश / O R D E R

एस रिफऔर रहमान लेखा सदस्य के द्वारा /

PER S. RIFAUR RAHMAN, AM:

In these appeals of assessee and Revenue are arising out of the orders of the Commissioner of Income Tax (Appeals)]-22, Mumbai [in short CIT(A)], dated 21.08.2019 & 21.09.2019. The assessments were framed by the Dy. Commissioner of Income Tax, Circle-14(1)(2) Mumbai (in short DCIT/ITO/ AO) for the A.Ys. 2010-11 & 2015-16 vides order dated 29.10.2015 & 29.11.2017 under section 143(3) read with section 147 of the Income-tax Act, 1961 (hereinafter 'the Act').

2. The registry placed on record assessee's letters dated 9th July, 2021 wherein it has been submitted that the assessee has already opted for settlement of dispute for both the assessment years under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* and received Form No.3 from appropriate authority. The Ld. AR further submitted that with respect to AY 2016-17, the assessee applied for settlement when the appeal was pending before CIT(A) (ITA 348/Mum/2020). Since, the Revenue has filed the present appeal for which Assessee has already received the form-3 and paid the respective taxes. On the other hand, the Ld. DR submitted that the appeal may be dismissed.

3. In view of foregoing, the appeals stand dismissed as the assessee has settled the dispute under the VSV Scheme and received



acknowledgement through form '3' for both AY's. Therefore, assessee also complied with the settlements by paying respective tax as per scheme. We do not see any reason to keep these appeals pending. Accordingly, these appeals are dismissed.

4. In the Result, both the appeals are dismissed.

Order pronounced in the open court on 13.07.2021.

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

Sd/-

(एस रिफाउर रहमान / S. RIFAUR RAHMAN)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 13.07.2021

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS

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,

व. निजी सचिव/ Sr. Private Secretary

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai