

आयकर अपीलीय अधिकरण "D" न्यायपीठ मुंबई में

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
BEFORE SRI MAHAVIR SINGH, VP AND SRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No. 2445/Mum/2019
(निर्धारण वर्ष / Assessment Year 2004-05)

Shri Dharmesh Pandit 178 Jawahar Nagar Goregaon (W) Mumbai-400 062	बनाम/ Vs.	The Income Tax Officer Ward 31(1)(4) 305-D, C- 13, Pratyakshkar Bhavan, Bandra Kurla Complex, Bandra East, Mumbai-400 051
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AFUPP3433K		

आयकर अपील सं./ ITA No. 2447/Mum/2019
(निर्धारण वर्ष / Assessment Year 2004-05)

Shri Dharmesh Pandit HUF 178 Jawahar Nagar Goregaon (W) Mumbai-400 062	बनाम/ Vs.	The Income Tax Officer Ward 31(1)(4) 305-D, C- 13, Pratyakshkar Bhavan, Bandra Kurla Complex, Bandra East, Mumbai-400 051
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AADHP1766K		

अपीलार्थी की ओर से/ Appellant by	:	Shri Rohit Golecha, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Bharat Andhale, DR

सुनवाई की तारीख / Date of hearing:	04.08.2021
घोषणा की तारीख / Date of pronouncement:	04.08.2021

आदेश / ORDER

महावीर सिंह, उपाध्यक्ष के द्वारा /
PER MAHAVIR SINGH, VP:

These appeals of different assessee are arising out of orders of the Commissioner of Income Tax (Appeals)-42, Mumbai [in short CIT(A)], in Appeal No. CIT(A)/42/Mumbai/10307/2017-18 & CIT(A)/42/Mumbai/10309/2017-18 vide dated 22.01.2019. The



Assessment was framed by the Income Tax Officer, Ward-31(1)(4), Mumbai (in short ITO / AO) for the A.Y. 2004-05 vide order dated 28.12.2017 under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. The registry placed on record assessee's letters dated 4th August, 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. DR submitted that the appeal may be dismissed.

3. In view of foregoing, the appeals stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeals in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 04.08.2021.

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 04.08.2021

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

Sd/-

(महावीर सिंह /MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)



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,

त्यापित प्रति // True Copy व .निजी सचिवyr /rS. aterceS etaviry /
आयकर अपीलीय अधिकरण ,मुंबई / ITAT, Mumbai