

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

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

**ITA No. 5223/MUM/2019  
Assessment Year: 2010-11**

Mrs. Supreet Kaur Nagi,  
602, B-Wing, Foreshore Apartments,  
Juhu Tara Road, Santacruz (W),  
Mumbai-400049.

**PAN No. ACFPN 9986 M**

**Appellant**

**Vs.** ACIT Central Circle-3(2),  
Room No. 402, 4<sup>th</sup> floor, Aayakar  
Bhavan, M.K. Road,  
Mumbai-400020.

**Respondent**

Assessee by : Ms. Shefali Garg, AR  
Revenue by : Mr. Gurbinder Singh, DR

Date of Hearing : 12/08/2021  
Date of pronouncement : 12/08/2021

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.**

The present appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-51, Mumbai [in short 'CIT(A)'] for the assessment year 2010-11 dated 13.06.2019 and arises out of assessment completed u/s 143(3) of the Income Tax Act, 1961 (in short the Act).

2. At the outset, the assessee filed *vide* letter dated 23.07.2021, assessee submitted that it has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and confirmed the receipt of Form-1 & Form-2 as well as remitted the tax and prayer to withdraw the appeal.

3. The Ld. DR also did not object to course so suggested.
4. Heard the learned Counsels for both the parties and perused material on record. Considering the fact that the assessee has sought withdrawal of the present appeal, as it has applied for settling the dispute under Vivad Se Vishwas Scheme, 2020, we permit the assessee to withdraw the appeal at this stage. However, liberty is granted to the assessee to seek restoration of this appeal in the event the application filed under Vivad Se Vishwas Tax Scheme is not accepted by the Department. It is further made clear that in such eventuality if the assessee seeks restoration of the present appeal by filing misc. application, the delay, if any, should be condoned without insisting upon filing any application for condonation of delay. This is in view of the decision of the Hon'ble Madras High Court in order dated 16th October 2020, delivered in *M/s. Nannusamy Mohan (HUF) v/s ACIT*, TCA no.372 of 2020. With the aforesaid observations, the appeal is dismissed as withdrawn.
5. In the result, the appeal is dismissed as withdrawn.

**Order pronounced in the open Court on 12/08/2021.**

Sd/-  
(RAVISH SOOD)  
JUDICIAL MEMBER

Sd/-  
(S. RIFAUH RAHMAN)  
ACCOUNTANT MEMBER

Mumbai;  
Dated: 12/08/2021  
Rahul Sharma, Sr. P.S.

**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.

//True Copy//

BY ORDER,

(Dy./Assistant Registrar)  
**ITAT, Mumbai**