

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'SMC' BENCH, MUMBAI**

**[Coram: Pramod Kumar, Vice President and
Ravish Sood, Judicial Member]**

ITA No. 1706/Mum/2020
Assessment Year: 2010-11

Shine Star

*BW 3021/3032, Bharat Diamond Bourse,
Bandra Kurla Complex, Bandra (E),
Mumbai-400 051, [PAN: AAABFS2911F]*

..... Appellant

Vs.

**Assistant Commissioner of Income Tax- 19(3)
Mumbai**

.....Respondent

Appearances:

**None (Assessee's application dated 03.09.2021) for the appellant
Sunil S. Deshpande for the respondent**

Date of concluding the hearing: : September 17, 2021
Date of pronouncement : September 20, 2021

O R D E R

Per Pramod Kumar, VP :

1. The assessee has moved petition seeking withdrawal of the appeal and the assessee has also filed Form No. 1 & 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is no dispute that once the matter is resolved under Vivad Se Vishwas Scheme 2020, the related appeal is required to be withdrawn.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of the above position, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss the appeal as withdrawn.

5. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 20th September, 2021.

Sd/-
Ravish Sood
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 20th day of September, 2021

Copies to:

(1)	<i>The Applicant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai*