

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

**[Coram: Pramod Kumar (Vice President)  
And Vikas Awasthy (Judicial Member)]**

ITA No.5206/Mum/2019  
Assessment Year: 2015-16

**Assistant Commissioner of Income Tax  
Circle 16(1) Mumbai.**

..... **Appellant**

**Vs.**

**M/s. UTV Software Communications Ltd.**  
*1<sup>st</sup> Floor, Building No. 14, Solitaire Corporate Park,  
Guru Hargovindji Marg, Chakala, Andheri (E),  
Mumbai 400093 [PAN: AAACU4122G]*

.....**Respondent**

**Appearances:**

*None for the appellant*

**Brajendra Kumar** for the respondent

Date of concluding the hearing: : July 16, 2021

Date of pronouncement : July 16, 2021

**O R D E R**

**Per Pramod Kumar, VP:-**

1. By way of this appeal, the Assessing Officer has challenged correctness of the order dated 02.05.2019 passed by the learned CIT(A)-4, Mumbai in the matter of assessment u/s. 143(3) of the Income Tax Act, 1961 for the assessment year 2015-16.

2. When this appeal was called for hearing it was pointed out by the learned counsel that the matter has been settled Vivad se Vishwas Scheme 2020, as the appeal was filed by the Assessing Officer, report was called for the field officer concerned, and in the reports so filed by the to the Departmental Representative, it is stated inter alia as follows:

*“Form No. 3 being a certificate under sub section (1) of Section 5 of Directed Tax Vivad se Vishwas has been issued to assessee on 28.01.2021. Hence the department has accepted the VsV application of the assessee in principle. However, final order in*

*the form of "Form no. 5" has not been issued to assessee due to non-functionality of e-filing portal. As and when e-filing portal gets functional, form-5 will be issued after verification.*

*In view of the above, the Department has considered the applicant eligible for scheme under VsV Act. As the applicant has opted for VsV for the Department appeal, therefore, the appeal no. 5206/Mum/2019 filed by the Department before ITAT in the above case may please be dismissed as withdrawn in view of the DTVSV Scheme 2020."*

4. In view of the above position, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss this appeal as withdrawn.

5. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 16<sup>th</sup> day of July 2021.

Sd/-  
**Vikas Awasthy**  
(Judicial Member)

Sd/-  
**Pramod Kumar**  
(Vice President)

**Mumbai, dated the 16<sup>th</sup> day of July 2021.**

Copies to:           (1)    *The Applicant*           (2)    *The respondent*  
                          (3)    *CIT*                           (4)    *CIT(A)*  
                          (5)    *DR*                           (6)    *Guard File*

*By order*

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