

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

**[Coram: Pramod Kumar (Vice President)  
and Saktijit Dey (Judicial Member)]**

ITA No. 3280/Mum/2006  
Assessment Year: 2002-03

**Deputy Director of Income Tax (IT)-2(2)  
Mumbai**

..... Appellant

*Vs.*

**UPS Supply Chain Solutions Inc.**  
*C/o. BSR & Co., CAs., KPMG House,  
Kamla Mills Compound, 448, Senapati Bapat Marg,  
Mumbai 400013 [PAN: AAACU5644B]*

..... Respondent

**Appearances:**

**Vijay Kumar Subramaniam** *for the appellant*  
**Ms. Ashika Sultania** *for the respondent*

Date of concluding the hearing : July 28, 2021  
Date of pronouncement : September 23, 2021

**O R D E R**

**Per Pramod Kumar, VP:**

1. This appeal, filed by the Assessing Officer, call into question the correctness of the order dated 21.03.2006, passed by the Ld. CIT(A)-VI, Mumbai in the matter of assessment u/s.143(3) of the Income Tax Act, 1961, for the assessment year 2002-03.
2. When this appeal was called out for hearing, the assessee has moved petition seeking withdrawal of the appeal and the assessee has also filed Form 5, 1 & 2 on the ground that the matter is settled under Vivad Se Vishwas Scheme 2020.
3. Learned Departmental Representative does not oppose the prayer so made by the assessee and learned Departmental Representative has also agreed that the appeal of the revenue may be dismissed as withdrawn with similar right of revival of the appeal.
4. There is no dispute that once the matter is resolved under Vivad Se Vishwas Scheme 2020, the related appeal is required to be withdrawn.

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the above position, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss this appeal as withdrawn.

6. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 23<sup>rd</sup> day of September 2021.

Sd/-  
**Saktijit Dey**  
(Judicial Member)

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

**Mumbai, dated the 23<sup>rd</sup> 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/Sr. PS  
Income Tax Appellate Tribunal  
Mumbai benches, Mumbai*