

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

**BEFORE SHRI SHAMIM YAHYA (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No.7865/MUM/2019  
(Assessment Year: 2015-16)**

Pritam V. Mehta  
29, Ground Floor,  
Badrikashram Bldg.,  
2<sup>nd</sup> Khetwadi Lane,  
Mumbai – 400 004.  
PAN : BBSPM2853H

Income-tax Officer – 19(2)(5)  
Vs. Matru Mandir, Room No. 210  
Tardeo Road,  
Mumbai - 400 007

**(Assessee)**

**(Revenue)**

Assessee by : Shri. Ashok Patil  
Revenue by : Ms. Shreekala Pardeshi, D.R

Date of Hearing : 06/09/2021  
Date of pronouncement : 06/09/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-30, Mumbai, dated 04.10.2019, which in turn arises from the assessment order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 19.12.2017 for assessment year 2015-16.

2. The assessee's counsel at the very outset submitted that as the assessee has filed an application under the Direct Tax Vivad se Vishwas Act, 2020 in order to settle the aforesaid matter pending before the Tribunal, therefore, the captioned appeal be allowed to be withdrawn. At the same time it was submitted by the Id. A.R that in case the matter is not resolved under the Vivad se Vishwas scheme then, the assessee be allowed liberty to approach the Tribunal for restoration of his appeal.

3. The Id. D.R did not object to the aforesaid submission of the assessee's counsel before us.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of his aforementioned appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observations recorded hereinabove.

Order pronounced in the open court on 06/09/2021

Sd/-  
(Shamim Yahya)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 06.09.2021

**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.

BY ORDER,  
//True Copy//

(Sr. Private Secretary)  
**ITAT, Mumbai**