

IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI
BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.2348/Mum/2019

(A.Y: 2000-01)

M/s. Vama Apparels (I) Pvt Ltd., Kanchan Junga, 72 Peddar Road, Kempas corner, Mumbai – 400026.	Vs.	ACIT – 42 RNo. 655, 6 th Floor, Aayakar Bhavan, MK Road, Mumbai – 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACV3456A		
Appellant	..	Respondent

Appellant by :	Shri Mayur Makadia. AR
Respondent by :	Shri S.N. Kabra. DR

Date of Hearing	15.09.2021
Date of Pronouncement	17.09.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals)-49, Mumbai passed u/s 271(1)(c) and 250 of the Income Tax Act, 1961.

2. 2. At the time hearing, the Ld. Counsel of the assessee has submitted a letter on 06.08.2021 mentioning that the assessee intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’

(VSVS2020) and received Form 3 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the rival submissions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-3 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 17.09.2021.

Sd/-	Sd/-
(S RIFAUR RAHMAN)	(PAVAN KUMAR GADALE)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Mumbai, Dated 17.09.2021

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai