

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT)  
"SMC" BENCH, MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER**

**ITA NO. 7699/MUM/2019 (A.Y: 2014-15)**

Sanket Nalin Chheda 201 Oswal Apartment P.K. Extension Road Mulund West, Mumbai -400080  <b>PAN: ADAPC5577B</b>	v.	Income Tax Officer – 29(3)(3) Kautilya Bhavan G-Block, Bandra Kurla Complex Bandra(E), Mumbai - 400051
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA NO. 7700/MUM/2019 (A.Y: 2014-15)**

Nalin Anandji Chheda 201 Oswal Apartment P.K. Extension Road Mulund West, Mumbai -400080  <b>PAN: AABPC3085C</b>	v.	Income Tax Officer – 29(3)(3) Kautilya Bhavan G-Block, Bandra Kurla Complex Bandra(E), Mumbai - 400051
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA NO. 7701/MUM/2019 (A.Y: 2014-15)**

Nalin Chheda HUF 201 Oswal Apartment P.K. Extension Road Mulund West, Mumbai -400080  <b>PAN: AACHN3710L</b>	v.	Income Tax Officer – 29(2)(1) Kautilya Bhavan G-Block, Bandra Kurla Complex Bandra(E), Mumbai - 400051
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA NO. 7702/MUM/2019 (A.Y: 2014-15)**

Sanket Nalin Chheda HUF 201 Oswal Apartment P.K. Extension Road Mulund West, Mumbai -400080  <b>PAN: AARHS4936C</b>	v.	Income Tax Officer – 29(3)(3) Kautilya Bhavan G-Block, Bandra Kurla Complex Bandra(E), Mumbai - 400051
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	:	<b>None</b>
<b>Department by</b>	:	<b>Smita Verma</b>
<b>Date of Hearing</b>	:	<b>16.09.2021</b>
<b>Date of Pronouncement</b>	:	<b>16.09.2021</b>

**ORDER****PER C.N. PRASAD (JM)**

1. All these appeals are filed by different assessee's of same family/group against different orders of Learned Commissioner of Income Tax (Appeals)-40, Mumbai [hereinafter in short "Ld.CIT(A)"] for the A.Y.2014-15.

2. Assesseees through their authorized representative filed a letter dated 16<sup>th</sup> January, 2021 and submitted as under: -

**"ITA.No.7699/Mum/2019"**

*Re: PAN NO ADAPC5577B and Appeal No ITA 7699/MUM/2019 dated 16<sup>th</sup> December, 2019*

*Su b: Withdrawal of an Appeal*

*I have filed an appeal to tribunal against or order passed by the Commissioner of Income tax (Appeals) -40 on 16/12/2019 wide appeal no ITA/7701/Mum/2019.*

*Now I have applied for settlement of dispute under VIVAD SE VISWAS with Income-tax, and now I am in receipt of Form No 3 from Principal Commissioner of Income-tax 17*

*Hence I now withdraw an appeal filed with your honor.*

*I request your honor to grant the same and request you to grant the confirmation of same since I need to attach the withdrawal confirmation for Filing Form no 4*

*For your reference I enclose herewith Ack of an Appeal filed with you and form 3 received from PCIT- 17."*

**"ITA.No.7700/Mum/2019"**

*Re: PAN NO AABPC3085C and Appeal No ITA7700/MUM/2019 dated 16<sup>th</sup> December, 2019*

*Su b: Withdrawal of an Appeal*

*I have filed an appeal to tribunal against or order passed by the Commissioner of Income tax (Appeals) -40 on 16/12/2019 wide appeal no ITA/7700/Mum/2019.*

*Now I have applied for settlement of dispute under VIVAD SE VISWAS with Income-tax, and now I am in receipt of Form No 3 from Principal Commissioner of Income-tax 17*

*Hence I now withdraw an appeal filed with your honor.*

*I request your honor to grant the same and request you to grant the confirmation of same since I need to attach the withdrawal confirmation for Filing Form no 4*

*For your reference I enclose herewith Ack of an Appeal filed with you and form 3 received from PCIT- 17."*

**ITA.No.7701/Mum/2019**

*Re: PAN NO AACHN3710L and Appeal No ITA 7701/MUM/2019 dated 16<sup>th</sup> December, 2019*

*Su b: Withdrawal of an Appeal*

*I have filed an appeal to tribunal against or order passed by the Commissioner of Income tax (Appeals) -40 on 16/12/2019 wide appeal no ITA/7701/Mum/2019.*

*Now I have applied for settlement of dispute under VIVAD SE VISWAS with Income-tax, and now I am in receipt of Form No 3 from Principal Commissioner of Income-tax 17*

*Hence I now withdraw an appeal filed with your honor.*

*I request your honor to grant the same and request you to grant the confirmation of same since I need to attach the withdrawal confirmation for Filing Form no 4*

*For your reference I enclose herewith Ack of an Appeal filed with you and form 3 received from PCIT- 17."*

**ITA.No.7702/Mum/2019**

*Re: PAN NO AACHN3710L and Appeal No ITA7702/MUM/2019 dated 16<sup>th</sup> December, 2019*

*Su b: Withdrawal of an Appeal*

*I have filed an appeal to tribunal against or order passed by the Commissioner of Income tax (Appeals) -40 on 16/12/2019 wide appeal no ITA/7702/Mum/2019.*

*Now I have applied for settlement of dispute under VIVAD SE VISWAS with Income-tax, and now I am in receipt of Form No 3 from Principal Commissioner of Income-tax 17*

*Hence I now withdraw an appeal filed with your honor.*

*I request your honor to grant the same and request you to grant the confirmation of same since I need to attach the withdrawal confirmation for Filing Form no 4*

*For your reference I enclose herewith Ack of an Appeal filed with you and form 3 received from PCIT- 17."*

**3.** On a perusal of the above letters filed by the authorized representative of the assessee and enclosed copies of Form-3 it is noticed that assessees had already filed declaration and undertaking under Vivad Se Vishwas Scheme and received Form-3 from the Revenue accepting the said declaration. Assessee requested for withdrawal of the appeal. Accepting the request of the assessee for withdrawal of appeals, these appeals are dismissed as withdrawn.

**4.** In the result, appeals of the assessee are dismissed as withdrawn.

Order pronounced in the virtual court on 16.09.2021.

**(C.N. PRASAD)**  
**JUDICIAL MEMBER**

Mumbai / Dated 16.09.2021  
Giridhar, Sr.PS

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)  
**ITAT, Mum**