

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

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

**ITA NOS. 5448 & 5449/MUM/2019  
(A.Ys: 2010-11 & 2011-12)**

Shri Abhay Mutha 121, 1 <sup>st</sup> Floor Vitthalwadi, Kalbadevi Road Mumbai – 400002  <b>PAN: AADPM8641G</b>	v.	DCIT – Central Circle – 1(2) Room No. 906, Old CGO Building M.K. Road, New Marine Lines Mumbai - 400020
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	<b>:</b>	<b>Shri Rohit Golecha</b>
<b>Department by</b>	<b>:</b>	<b>Ms. Smita Verma</b>
<b>Date of Hearing</b>	<b>:</b>	<b>20.09.2021</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>20.09.2021</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.** Assessee through his authorized representative filed a letter dated 20<sup>th</sup> September, 2021 and submitted as under: -

*"Re: Shri Abhay Mutha, 5448/M/2019 AY 2010-11*

*Sub; Opting for Vivaad Se Vishwas Scheme.*

*In respect of the abovementioned case we would like to state that the appellant has applied under the Vivad Se Vishwas scheme and has received form 3 and has paid the taxes on the same (Copy enclosed).*

*It is therefore requested to adjudicate the matter under the provisions of the scheme."*

*Re: Shri Abhay Mutha, 5449/M/2019 AY 2011-12*

*Sub: Opting for Vivaad Se Vishwas Scheme.*

*In respect of the abovementioned case we would like to state that the appellant has applied under the Vivad Se Vishwas scheme and has received form 3 and has paid the taxes on the same (Copy enclosed).*

*It is therefore requested to adjudicate the matter under the provisions of the scheme."*

**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 assessee has already filed declaration and undertaking under Vivad Se Vishwas Scheme and received Form-3 from the Revenue accepting the said declaration. Therefore, since assessee has opted to settle litigation under Vivad Se Vishwas Scheme no purpose would serve keeping the appeals pending. Accordingly, these appeals are dismissed with liberty to

file Miscellaneous Application by the assessee for recall of the appeals in case the declaration of the assessee under Vivad Se Vishwas Scheme is not accepted.

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 In the result, appeals of the assessee are dismissed as withdrawn.

Order pronounced in the virtual court on 20.09.2021.

Sd/-  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**  
Mumbai / Dated 20.09.2021  
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**