

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

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

ITA NO. 7718/MUM/2019 (A.Y: 1996-97)

Shri Firoz Kasam Penwala C/o Sunil Vankawala & Associates 103, Vrindava, 1 st Floor Near Shubham Hall Vallabhai Road, Opp Railway Station Vile parle (W), Mumbai -400056 PAN: AACPP0521H	v.	Income Tax Officer – 24(1)(1) Kautilya Bhavan Bandra Kurla Complex Bandra(E), Mumbai - 400051
(Appellant)		(Respondent)

Assessee by	:	None
Department by	:	Smita Verma
Date of Hearing	:	20.09.2021
Date of Pronouncement	:	20.09.2021

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)–42, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 20.092019 for the A.Y. 1996-97.

2. Assessee through its authorized representative filed a letter dated 20th September, 2021 and submitted as under: -

"Reg.:- Shri. Firoz Kasam Penwala.
Appellant
V/s
The Income Tax-24(I) (1), Mumbai
Respondent.

A.Y.1996-97
PAN:-AACPP0521H
Appeal No: ITA7718/MUM/2019

This has reference to the hearing of above Appeal fixed today i.e. 20.09.2021. In that connection we have to state that, the Assessee has already filed an application under Vivad se Vishwas Scheme, 2020 vide Acknowledgment No. 424318751280720 dated 14.12.2020. Copies of the said application as well as Form 3 & Form 4 and the Paid Challan are enclosed herewith for ready reference under Vivad se Vishwas Scheme.

We therefore request you to keep the Proceedings in abeyance till the conclusion of the said proceedings under Vivad se Vishwas Scheme."

3. On a perusal of the above letter filed by the authorized representative of the assessee and enclosed copy of Form-3 and Form-4 it is noticed that assessee has already filed declaration and undertaking under Vivad Se Vishwas Scheme and received Form-3 and Form-4 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 appeal pending. Accordingly, this appeal is dismissed with liberty to file Miscellaneous Application by the assessee for

recall of the appeal in case the declaration of the assessee under Vivad Se Vishwas Scheme is not accepted.

4. In the result, appeal of the assessee is dismissed.

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