

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

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

**ITA NOS. 2679 & 2680/MUM/2019  
(A.Ys: 2012-13 & 2013-14)**

Smt Heena Parag Chheda The Ruby, 8 <sup>th</sup> Floor 29, Senapati Bapat Marg Tulsi Pipe Road, Dadar (W) Mumbai - 400028  <b>PAN: ADDPC7587Q</b>	v.	ACIT – Circle – 21(1) Piramal Chambers, 2 <sup>nd</sup> Floor Parel, Mumbai – 400 012
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	<b>:</b>	<b>None</b>
<b>Department by</b>	<b>:</b>	<b>Smita Verma</b>
<b>Date of Hearing</b>	<b>:</b>	<b>22.09.2021</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>22.09.2021</b>

**ORDER**

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

**1.** These appeals are filed by the assessee against common order of Learned Commissioner of Income Tax (Appeals)–33, Mumbai [hereinafter in short "Ld.CIT(A)"] for the A.Y.2012-13 and A.Y. 2013-14.

2. Assessee through his authorized representative filed a letter dated 20<sup>th</sup> September, 2021 and submitted as under: -

*"Re: Appeal of **HEENA P. CHHEDA**,  
AY 2012-13: ITA No.2679/M/2019*

*Sub: Form 4 - Vivaad Se Vishwas*

*With respect to the above and under the instructions of our abovementioned client, we would like to state as under: -*

*The hearing of the above mentioned appeals have been fixed before SMC Bench on 22<sup>nd</sup> September, 2021. However, the Assessee has applied for the Vivad Se Vishwas Scheme, 2020 in respect to the abovementioned appeals. Please find enclosed herewith, the respective Form No.3 and Form 4 of the VSVS."*

*"Re: Appeal of **HEENA P. CHHEDA**,  
AY 2013-14: ITA No.2680/M/2019*

*Sub: Form 4 - Vivaad Se Vishwas*

*With respect to the above and under the instructions of our abovementioned client, we would like to state as under: -*

*The hearing of the above mentioned appeals have been fixed before SMC Bench on 22<sup>nd</sup> September, 2021. However, the Assessee has applied for the Vivad Se Vishwas Scheme, 2020 in respect to the abovementioned appeals. Please find enclosed herewith, the respective Form No.3 and Form 4 of the VSVS."*

3. On a perusal of the above letters filed by the authorized representative of the assessee and enclosed copies 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 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 22.09.2021.

Sd/  
**(C.N. PRASAD)**  
**JUDICIAL MEMBER**  
Mumbai / Dated 22.09.2021  
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**