

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'H' BENCH  
MUMBAI**

**BEFORE: SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
&**

**SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.2663/Mum/2012  
(Assessment Year :2008-09)**

**CO No.220/Mum/2014  
(Arising out of ITA No.4802/Mum/2013  
(Assessment Year :2009-10)**

**ITA No.3401/Mum/2016  
(Assessment Year :2010-11)**

**ITA No.7339/Mum/2016  
(Assessment Year :2011-12)**

M/s. Hindustan Petroleum Corporation Limited 17, Jamshedji Tata Road Mumbai – 400 020	Vs.	Addl. Commissioner of Income Tax Range 1(1) Mumbai
<b>PAN/GIR No. AAACH1118B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

**ITA No.2673/Mum/2012  
(Assessment Year :2008-09)**

**ITA No.4802/Mum/2013  
(Assessment Year :2009-10)**

**ITA No.4435/Mum/2016  
(Assessment Year :2010-11)**

**ITA No.7551/Mum/2016  
(Assessment Year :2011-12)**

**ITA No.2325/Mum/2017  
(Assessment Year :2012-13)**

**&**

**ITA No.6093/Mum/2017  
(Assessment Year :2013-14)**

Addl. / Dy. Commissioner of Income Tax Range 1(1) Mumbai	Vs.	M/s. Hindustan Petroleum Corporation Limited 17, Jamshedji Tata Road Mumbai – 400 020
<b>PAN/GIR No. AAACH1118B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Aarti Sathe
Revenue by	Shri Sandeep Raj
<b>Date of Hearing</b>	<b>04/10/2021</b>
<b>Date of Pronouncement</b>	<b>04/10/2021</b>

### आदेश / ORDER

#### **PER BENCH:**

These cross appeals in ITA No.2663/Mum/2012 & CO No.220/Mum/2014, ITA No.3401/Mum/2016, ITA No.7339/Mum/2016, ITA No.2673/Mum/2012, ITA No.4802/Mum/2013, ITA No.4435/Mum/2016, ITA No.7551/Mum/2016, ITA No.2325/Mum/2017 & ITA No.6093/Mum/2017 for A.Y.2008-09 to 2013-14 respectively arise out of the order by the Id. Commissioner of Income Tax (Appeals)-1 / 2 respectively Mumbai in appeal Nos.CIT(A)-I/IT-702/2010-11, CIT(A)-I/IT-132/2011-12, CIT(A)-2/IT-85/2012-13, CIT(A)/IT 2A/2014-15, CIT(A)-2/IT-279/2014-15 & CIT(A)-2/IT-06/2016-17 dated 15/02/2012, 31/03/2013, 09/03/2016, 31/08/2016, 30/12/2016 & 26/07/2017 respectively (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act)

dated 16/11/2010, 23/12/2011, 15/02/2013, 28/02/2014, 02/02/2015 & 07/03/2016 by the Id. Addl. Commissioner of Income Tax, Range 1(1) / Id. Dy. Commissioner of Income Tax-1(1), Mumbai (hereinafter referred to as Id. AO).

2. We find that the Id. Counsel for the assessee Ms. Aarti Sathe submitted that assessee filed a letter dated 30/09/2021 mentioning that an application had been preferred under direct tax "Vivad Se Viswas Scheme 2020" to settle these tax disputes for the years under consideration and had obtained Form-3 from the designated authority thereon, copy of which was enclosed alongwith this letter. She also stated that due taxes for all the years had already been paid by the assessee under 'Vivad se Vishwas Scheme' 2020.

3. In view of this, we hereby treat the cross appeals pending before us as dismissed and withdrawn with a liberty given to both the parties to get the appeals restored in the event that assessee's declaration made under "Vivad Se Viswas Scheme 2020" is declared bad in law in future for any reason whatsoever.

**4. In the result, appeals and cross objection of the assessee and Revenue are dismissed as withdrawn.**

Order pronounced in open Court on 04/10/2021.

**Sd/-**  
**(SAKTIJIT DEY)**  
JUDICIAL MEMBER

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

Mumbai; Dated 04/10/2021  
KARUNA, *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, Mumbai