

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "G", MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 4419/MUM/2019
Assessment Year: 2012-13
&
ITA No. 4420/MUM/2019
Assessment Year: 2014-15**

Sagar Constructions, C-402, Gokul Divine, Irla S.V. Road, Vile Parle (West), Mumbai - 400056 PAN: AAGFS8539N	Vs.	ACIT- 32(3), 108, Pratyakshakar Bhavan, C-11, BKC, Bandra (West), Mumbai - 400051
(Appellant)		(Respondent)

Assessee by : Shri Vimal Punmiya (AR)

Revenue by : Shri Pankaj Kumar (DR)

Date of Hearing : 06/10/2021

Date of Pronouncement: 06/10/2021

ORDER

PER SAKTIJIT DEY, JM

Captioned appeals by the assessee arise out of two separate orders, both dated 06.05.2019, of learned Commissioner of Income Tax (Appeals)-44, Mumbai for the assessment years 2012-13 and 2014-15.

2. When the appeals were taken up for hearing, Shri Vimal Punmiya, learned Authorized Representative of the assessee, on instruction, requested for withdrawal of the appeals. He submitted, the assessee has opted for settling the dispute arising in the appeals under the Direct Tax Vivad Se Vishwas Act,

2020 and has also received the certificates issued by the designated authority in Form 3.

3. The learned Departmental Representative did not object to the aforesaid request of the assessee.

4. In view of the facts discussed above and considering assessee's request, we permit the assessee to withdraw the present appeals. Accordingly, appeals are dismissed as withdrawn. However, if for any unforeseen circumstances, assessee's declarations under the Vivad Se Vishwas Scheme are not accepted by the revenue leading to non-settlement of the dispute, we grant liberty to the assessee to seek restoration of the appeals.

5. In the result, appeals are dismissed.

Order pronounced in the open court on 6th October, 2021.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated: 06/10/2021

Alindra, PS

आदेश प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai