

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI 'K' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)
and Ravish Sood (Judicial Member)]**

ITA No. 6799/Mum/2019
Assessment Year: 2010-11

Income Tax Officer-32(1)(5)

Mumbai

..... **Appellant**

Vs.

Mr. Hitesh Navinchandra Mehta

A/401, Pleasant Palace, Sodawala Lane, Borivali (W)

Mumbai 400092 [PAN: AABPM0243Q]

..... **Respondent**

Appearances:

Vijay Kumar Subramaniam *for the appellant*

Jitendra Singh *for the respondent*

Date of concluding the hearing : October 01, 2021

Date of pronouncement : October 21, 2021

O R D E R

Per Pramod Kumar, VP:

1. This appeal, filed by the Assessing Officer, call into question the correctness of the order dated 30.08.2019, passed by the Ld. CIT(A)-44, Mumbai in the matter of assessment u/s.271(1)(c) of the Income Tax Act, 1961, for the assessment year 2010-11.

2. When this appeal was called out for hearing, the assessee has moved petition seeking withdrawal of the appeal and the assessee has also filed Form 5, 1 & 2 on the ground that the matter is settled under Vivad Se Vishwas Scheme 2020.

3. Learned Departmental Representative does not oppose the prayer so made by the assessee and learned Departmental Representative has also agreed that the appeal of the revenue may be dismissed as withdrawn with similar right of revival of the appeal.

4. There is no dispute that once the matter is resolved under Vivad Se Vishwas Scheme 2020, the related appeal is required to be withdrawn.

5. In view of the above position, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss this appeal as withdrawn.

6. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 21st day of October 2021.

Sd/-
Ravish Sood
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 21st day of October 2021.

Copies to: (1) *The Appellant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order

Assistant Registrar/Sr. PS
Income Tax Appellate Tribunal
Mumbai benches, Mumbai