

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER) AND  
SHRI RAVISH SOOD (JUDICIAL MEMBER)**

**ITA No.1939/MUM/2019  
(Assessment Year: 2014-15)**

M/s Kapadia Realtors Private Ltd. 10/B, Godrej Wardref, Opp Millat Nagar, Lokhandwala Circle, Andheri (W) Mumbai – 400 053	Vs.	ITO 10(1)(3) R. No. 25B, Aayakar Bhavan M.K. Road Mumbai – 400 020
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**PAN No. AADCK1615M**

**(Assessee)**

**(Revenue)**

Assessee by	:	None
Revenue by	:	Shri Shiddaramappa K., D.R

Date of Hearing	:	14/10/2021
Date of pronouncement	:	14/10/2021

**ORDER**

**PER RAVISH SOOD, J.M:**

The present appeal filed by the assessee is directed against the order passed by the CIT(A)-17, Mumbai, dated 15.02.2019, which in turn arises from the assessment order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 29.12.2016 for assessment year 2014-15.

2. The assessee has filed a letter dated 15.09.2021 intimating that it had filed application under the Direct the Tax Vivad se Vishwas, Act, 2020, in order to settle the aforesaid matter pending before the Tribunal. It is stated by the assessee that it has received 'Form 3' (copy enclosed) from the designated authority. Also, copy of 'Form 4' intimating the payment made under sub-section (2) of Sec. 5 of the Direct Tax Vivad Vishwas Act, 2020 (3 of 2020) had also been enclosed. It is stated by the assessee that in the backdrop of the aforesaid facts, the appeal filed by the assessee having been rendered as infructuous may be allowed to be withdrawn.

3. The Id. D.R did not controvert the aforesaid factual position as had been stated before us.

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme the assessee shall have liberty to approach the Tribunal for restoration of his appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in the open court on 14/10/2021.

Sd/-  
(S. Rifaur Rahman)  
ACCOUNTANT MEMBER

Sd/-  
(Ravish Sood)  
JUDICIAL MEMBER

Mumbai;

Dated: 14.10.2021

PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,  
//True Copy//

(Sr. Private Secretary)  
**ITAT, Mumbai**