

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

ITA NOS. 1013 & 1015/MUM/2020 : A.Ys : 2012-13 & 2011-12

Punabhai V. Chandpara
703, Olive Apartment,
4th Golibar Road, Santa Cruz (W),
Mumbai 400 055. (Appellant)
PAN : AFTPC3762M

Vs. Income Tax Officer, Circle 22(2)(5),
Mumbai. (Respondent)

Appellant by : None
Respondent by : Shri Vivek Perampurna
Date of Hearing : 25/10/2021
Date of Pronouncement : 25/10/2021

ORDER

These two appeals by the assessee are arising out of the orders of Commissioner of Income Tax (Appeals)-34, Mumbai (in short 'CIT(A)') in Appeal Nos. CIT(A)-34/ITO 22(2)(5)/IT-10414/14-15 and CIT(A)-34/ITO 22(2)(5)/IT-10250/17-18 both dated 29.10.2019. The assessments were framed by the Income Tax Officer – 19(2)(4), Mumbai and Income Tax Officer – 22(2)(5), Mumbai for Assessment Years 2011-12 and 2012-13 under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") vide orders dated 25.03.2014 and 17.03.2015 respectively.

2. At the outset, it is noticed that the assessee has filed reply to the appeal notices in both the appeals stating that assessee has availed VSVS in both the

years and also paid the requisite tax. The details mentioned in one such reply to the notice reads as under :-

"I am in receipt of your notice dated 13.09.2021 in Appeal No. ITA/1013/MUM/2020 for A.Y 2011-12. In response to the your notice, I would like to state that I have opted for the Vivad Se Vishwas scheme, 2020 by filing an application in Form 1. The Hon. Pr. CIT, Mumbai -2 have accepted my application by issuing Form 3 bearing no. 983441830010121 dated 01/01/2021, copy of the same is enclosed herewith along with Form 4. I have also paid the requisite tax amount as mentioned in Form 3. I have enclosed copy of the challan for your reference."

Similar payment is made in Assessment Year 2012-13. The assessee has settled the dispute and now wants to withdraw the appeals. On this, the Revenue has not objected to the same. Hence, I permit the withdrawal of the appeals.

3. In the result, the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 25th October, 2021.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Mumbai, Date : 25th October, 2021

SSL

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT(A) concerned
- 4) The CIT concerned
- 5) The D.R, "SMC" Bench, Mumbai
- 6) Guard file

By Order

Dy./Asstt. Registrar/Sr. PS
I.T.A.T, Mumbai