

**आयकर अपीलीय अधिकरण “SMC” न्यायपीठ मुंबई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI**

श्री महावीर सिंह, उपाध्यक्ष के समक्ष ।

BEFORE SRI MAHAVIR SINGH, VICE PRESIDENT

आयकर अपील सं./ ITA No. 6059/Mum/2019

(निर्धारण वर्ष / Assessment Year 2009-10)

आयकर अपील सं./ ITA No. 6060/Mum/2019

(निर्धारण वर्ष / Assessment Year 2010-11)

Rajnikant Laxmichand Shah A/303, 3 <sup>rd</sup> floor, Shroff Tower, Sodawala Lane, Borivali West, Mumbai-400 092	Vs.	The Income Tax Officer, Ward 32(3)(1) Kautilya Bhawan BKC Bandra East Mumbai-400 051
<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>स्थायी लेखा सं./PAN No. AAEHR7545F</b>		

अपीलार्थी की ओर से / <b>Appellant by</b>	:	Shri Rajnikant L. Shah, AR
प्रत्यर्थी की ओर से / <b>Respondent by</b>	:	Shri V.K. Chaturvedi, DR

सुनवाई की तारीख / <b>Date of hearing:</b>	05.10.2021
घोषणा की तारीख / <b>Date of pronouncement :</b>	05.10.2021

**आदेश / ORDER**

महावीर सिंह, उपाध्यक्ष के द्वारा /  
**PER MAHAVIR SINGH, VP:**

These appeals of the assessee are arising out of orders of the Commissioner of Income Tax (Appeals)-44, Mumbai [in short CIT(A)], in appeal Nos. CIT(A)-44/ITO-32(3)(1)/IT-246, 752/15-16 vide dated 23.07.2019. The Assessments were framed by the Income Tax Officer, Ward-32(3)(1) Mumbai (in short ITO/ AO) for the A.Ys. 2009-10 & 2010-11 vide order dated 18.03.2015, 17.02.2016 under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. The registry placed on record assessee's vide letter dated 13.08.2021, wherein it has been submitted that the assessee has opted for settlement of dispute for all the years under



ITA No. 6059 & 6060/Mum/2019  
Rajnikant L. Shah; AY 09-10 & 10-11

Direct Tax Vivad Se Vishwas Scheme (VSVS Scheme), 2020 and already received Form No.3 from appropriate authority. The Ld. DR did not raise any objection against the same.

3. In view of foregoing, the appeal stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 05.10.2021.

Sd/-  
(महावीर सिंह /MAHAVIR SINGH)  
(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 05.10.2021

सुदीप सरकार, व.निजी सचिव / Sudip Sarkar, Sr.PS

**आदेश की 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 (Astt. Registrar)/ व.निजी सचिव (Sr.PS)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai