

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT)
"E" BENCH, MUMBAI**

**BEFORE SHRI SHAMIM YAHYA, HON'BLE ACCOUNTANT MEMBER AND
SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER**

ITA NO. 7402/MUM/2019 (A.Y: 2012-13)

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| M/s. Saigal Seatrade 2 nd Floor, J.V. House D.S. Babrekar Marg, Dadar (W) Mumbai -400028 PAN: AAAPS6920K | v. | ACIT – 21(3) Room No. 209, 2nd Floor Piramal Chambers, Parel Mumbai – 400 012 |
| (Appellant) | | (Respondent) |

| | | |
|------------------------------|----------|-------------------------|
| Assessee by | : | Shri Rajaramesh |
| Department by | : | Shri B.K. Bagchi |
| | | |
| Date of Hearing | : | 28.10.2021 |
| Date of Pronouncement | : | 28.10.2021 |

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against order of Learned Commissioner of Income Tax (Appeals)–33, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 23.09.2019 for the A.Y. 2012-13.

2. Assessee filed a letter dated 30th September, 2021 and submitted as under: -

*"Ref: M/s. SAIGAL SEATRADE
PAN: AAAPS6920K
IT.A.Y. 2012-13
Appeal No.: ITA 7402/MUM/2019*

BENCH - ESub: Request for withdrawal of Appeal in view of opting for Vivad Se Vishwas Scheme

With reference to the above appeal, the Assessee submits that it has opted to settle the said appeal under the Direct Tax Vivad Se Vishwas Act - 2020("VSV Act"). Accordingly, the declaration in Form No.1 and undertaking for waiver of right in Form No.2 have been filed with the Designated Authority on 29.01.2021 (Copy enclosed).

In response thereto, the Principle Commissioner of Income Tax - 20, Mumbai issued the Certificate in Form No. 3 dated 16.09.2021 accepting the application of the assessee and determining the refund of Rs. 45,1227- refundable under the VSV Act to the assessee. Copy of Form No.3 issued by PCIT is enclosed.

In view of above, the assessee craves leave to withdraw the above appeal pending before the Hon'ble ITAT, Bench - G and oblige."

3. On a perusal of the above letter filed by the assessee and enclosed copy of Form-3 it is noticed that assessee has already filed declaration and undertaking under Vivad Se Vishwas Scheme and received Form-3 from the Revenue accepting the said declaration. Assessee requested for withdrawal of the appeal. Accepting the request of the assessee for withdrawal of appeal, this appeal is dismissed as withdrawn.

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the virtual court on 28.10.2021.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER
Mumbai / Dated 28.10.2021
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum