

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“G” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

1. आयकर अपील सं./ I.T.A. No. 7359/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2010-11)
2. आयकर अपील सं./ I.T.A. No. 7362/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2012-13)
3. आयकर अपील सं./ I.T.A. No. 7361/Mum/2018  
(निर्धारण वर्ष / Assessment Year: 2013-14)

<b>DCIT- CC – 8(3)</b> R. No. 659, 6 <sup>th</sup> floor Aaykar Bhavan, M. K. Road, Mumbai-400 020	<b>बनाम/ Vs.</b>	<b>Shri Sharad Kantilal Shah</b> 304, Heritage Plaza J. P. Road, Andheri (W), Mumbai-400 053
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. <b>ANRPS-2561-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Revenue by</b>	:	Shri Hemantkumar Chimanlal Leuva-Ld. DR
<b>Assessee by</b>	:	VSVS email

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	23/11/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	23/11/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The registry drew attention to assessee’s e-mail wherein it has been submitted that the assessee has already opted for settlement of dispute for all the years under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme)*, 2020 and Form-5 as proof of full and final settlement of tax arrears has already been issued by the appropriate authority. The

copies of the same have been placed on record. The Ld. DR could not controvert the fact that the revenue's appeals have consequently been rendered infructuous.

2. In view of the above foregoing, all the appeals filed by the revenue stands dismissed as infructuous.

*Order pronounced on 23<sup>rd</sup> November, 2021.*

**Sd/-  
(Mahavir Singh)**

**उपाध्यक्ष / Vice President**

**Sd/-  
(Manoj Kumar Aggarwal)**

**लेखा सदस्य / Accountant Member**

मुंबई Mumbai; दिनांक Dated : 23/11/2021  
Sr.PS, Dhananjay

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**