

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

**BEFORE SHRI C.N. PRASAD (JUDICIAL MEMBER) AND  
SHRI S. RIFAUR RAHMAN (ACCOUNTANT MEMBER)**

**ITA No. 1922/MUM/2016  
Assessment Year: 2011-12**

The Dy. CIT-14(1)(2),  
Room No. 470, 4<sup>th</sup> floor, Aayakar  
Bhavan, M.K. Road,  
Mumbai-400020.

**Appellant**

M/s CA(India) Technologies P. Ltd.,  
Gr. Flr., Vibgyor Tower, Plot C-62, G-  
Block, BKC, Bandra (E),  
Mumbai-400051.

**Vs.**

**PAN No. AAACC 4971 D**

**Respondent**

**CO No. 155/MUM/2016  
(ITA No. 1922/MUM/2016)  
Assessment Year: 2011-12**

M/s CA(India) Technologies P. Ltd.,  
Gr. Flr., Vibgyor Tower, Plot C-62, G-  
Block, BKC, Bandra (E),  
Mumbai-400051.

**PAN No. AAACC 4971 D**

**Appellant**

The Dy. CIT-14(1)(2),  
Room No. 470, 4<sup>th</sup> floor, Aayakar  
Bhavan, M.K. Road,  
Mumbai-400020.

**Vs.**

**Respondent**

**IT(TP) No. 2099/MUM/2016  
Assessment Year: 2011-12**

M/s CA(India) Technologies P. Ltd.,  
Gr. Flr., Vibgyor Tower, Plot C-62, G-  
Block, BKC, Bandra (E),  
Mumbai-400051.

**PAN No. AAACC 4971 D**

**Appellant**

The Dy. CIT-14(1)(2),  
Room No. 470, 4<sup>th</sup> floor, Aayakar  
Bhavan, M.K. Road,  
Mumbai-400020.

**Vs.**

**Respondent**

Revenue by : Mr. Gaurav Batham, CIT-DR  
Assessee by : Mr. Karan Mehta, AR

Date of Hearing : 11/11/2021  
Date of pronouncement : 11/11/2021

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.**

The captioned appeals filed by the Revenue and cross objection filed by the assessee and another appeal filed by the assessee are directed against the order passed by DCIT-14(1)(1), Mumbai u/s 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 of the Act.

2. At the outset, the Ld. AR submitted that assessee has preferred to settle the issue under Vivad Se Vishwas Act, 2020 and relevant information is filed vide letter dated 31.01.2021. He submitted that assessee has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020) and confirmed the receipt of Form No. 3.

3. The Ld. DR also did not object to course so suggested.

4. Heard the learned Counsels for both the parties and perused material on record. Considering the fact that the assessee has sought withdrawal of the present appeal, as it has applied for settling the dispute under Vivad Se Vishwas Scheme, 2020, and received the confirmation of Form No. 3. The Department also accepted the settlement scheme under VSV Scheme, we deem it fit to dismiss the appeal filed by the assessee as well as cross-objection. With regard to appeal filed by the Revenue we notice that revenue has accepted the application filed by issue of Form No. 3. The Department appeal also deserves to be dismissed. In case for some reason, the Revenue dismiss the plea of the

assessee under Vivad Se Vishwas Scheme, 2020, it can apply to restore the matter in due course.

5. In the result, appeal filed by the Revenue and assessee are dismissed as withdrawn. The cross-objections filed by the assessee is also dismissed as withdrawn.

**Order pronounced in the open Court on 11/11/2021.**

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

Sd/-  
(S. RIFAUH RAHMAN)  
ACCOUNTANT MEMBER

Mumbai;  
Dated: 11/11/2021  
Rahul Sharma, Sr. P.S.

**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.

//True Copy//

BY ORDER,  
(Dy./Assistant Registrar)  
**ITAT, Mumbai**