

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'G' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&**

SHRI AMARJIT SINGH, JUDICIAL MEMBER

**ITA No.6256/Mum/2017
(Assessment Year :2009-10)**

Deputy Commissioner of Income Tax-11(2)(2) 421, 4 th Floor Aayakar Bhavan M.K.Road, Mumbai -400020	Vs.	M/s. SPH Agro Farm & Estates Pvt. Ltd., 301, Arvind Chambers, Sai Service Compound 194, Western Express Highway Near Natraj Studio, Andheri (E) Mumbai – 400 069
PAN/GIR No.AALCS7605R		
(Appellant)	..	(Respondent)

Revenue by	Ms. Reena Ghadshi
Assessee by	Shri Hoshang Boman Irani
Date of Hearing	30/11/2021
Date of Pronouncement	06/12/2021

आदेश / O R D E R

PER M. BALAGANESH (A.M):

This appeal in ITA No.6256/Mum/2017 for A.Y.2009-10 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-18, Mumbai in appeal No.CIT(A)-18/IT-44/DC-11(2)(2)(2)/16-17 dated 15/06/2017 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 31/03/2016 by the Id. Dy. Commissioner of Income Tax-11(2)(2), Mumbai (hereinafter referred to as Id. AO).

2. We find that assessee had preferred an application under direct tax "Vivad Se Viswas Scheme 2020" to settle this tax dispute for the year under consideration and had obtained Form-3 from the PCIT, Mumbai on 28/01/2021 and the Tax determined thereon amounting to Rs.75,71,272/- has been paid by the assessee on 28/10/2021. Since, the issue is completely settled under the "Vivad Se Viswas Scheme 2020 by due payment of tax thereon, the appeal of the Revenue is hereby treated as dismissed.

4. In the result, appeal of the Revenue is dismissed.

Order pronounced on 06/12/2021 by way of proper mentioning in the notice board.

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 06/12/2021

KARUNA, *sr.ps*

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, Mumbai