

IN THE INCOME TAX APPELLATE TRIBUNAL
“J” BENCH, MUMBAI

BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
ITA No.1466/Mum/2015 (A.Y: 2010-11)

Varian India Pvt Ltd – G 01, PrimeCorporation Park, 230-231,Opp Blue Dart Centre,Sahara Road, Andheri (E), Mumbai-400099	Vs.	ACIT (International Taxation), Range – 4(3) Mumbai-400038.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACV3294Q		
Appellant	..	Respondent

ITA No.1069/Mum/2015 (A.Y: 2010-11)

DCIT (International Taxation), Range – 4(3)(1)Room No. 116, Scindia House, Ballard Pier,NM Road, Mumbai- 400038.	Vs.	Varian India Pvt Ltd – G 01,PrimeCorporation Park, 230-231,Opp Blue Dart Centre, Sahara Road,Andheri (E), Mumbai 400 099.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACV3294Q		
Appellant	..	Respondent

Appellant /Respondent	: Shri.Siddesh Chaugule. AR
Respondent/Appellant	: Ms.Vatsala Jha. DR

Date of Hearing	22.11.2021
Date of Pronouncement	24.11.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The Cross appeal is filed by the Assesse and Revenue against the Assessment order passed u/s 144C(13) r.w.s 143(3) of the Income Tax Act, 1961.

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2. At the time hearing, the Ld. Counsel of the assessee has submitted a letter mentioning that the assessee intend to settle the tax litigation by opting for 'Vivad se Vishwas Scheme 2020' (VSVS2020) and received Form.no. 3 & 5 under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the rival submissions and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-3 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Further in the case of Revenue appeal, the assessee has received Form-no-5 in respect of full and final settlement of Tax Arrears paid and the revenue was given opportunity to confirm the Tax payment/Report on 22-11-2021. But no such report/confirmation was filed. We considering the facts and circumstances dismiss the revenue appeal and the assessee/revenue is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

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4. In the result, the appeal filed by the assessee and the revenue is dismissed.

Order pronounced in the open court on 24.11.2021.

Sd/-
(PRAMOD KUMAR)
VICE PRESIDENT

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 24.11.2021

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai