

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

BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 5533/Mum/2016 (A.Y 2007-08)
ITA No. 6015/Mum/2016 (A.Y 2007-08)
ITA No. 6016/Mum/2016 (A.Y 2008-09)

M/s Vitrag Metal Pvt Ltd, 315, Kanji Mansion, SV Road, Khetwadi, Mumbai- 400004.	Vs.	The ITO, Ward 5(3)(3) Aayakar Bhavan, 5 th Floor, MK Road, Mumbai – 400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCV1422A		
Appellant	..	Respondent

ITA No. 1711/Mum/2017 (A.Ys: 2007-08)

The ITO, Ward 5(3)(3) Aayakar Bhavan, 5 th Floor, MK Road, Mumbai – 400020.	Vs.	M/s Vitrag Metal Pvt Ltd, 315, Kanji Mansion, SV Road, Khetwadi, Mumbai- 400004..
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCV1422A		
Appellant	..	Respondent

CO No. 297/Mum/2018 (A.Ys: 2007-08)
(Arising out of ITA No. 1711/Mum/2017)

M/s Vitrag Metal Pvt Ltd, 315, Kanji Mansion, SV Road, Khetwadi, Mumbai- 400004.	Vs.	The ITO, Ward 5(3)(3) Aayakar Bhavan, 5 th Floor, MK Road, Mumbai – 400020.
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स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCV1422A		
Appellant	..	Respondent

Appellant/Respondent by :	Shri Sanjiv M Shah. AR
Respondent/Appellant by :	Shri S.N. Kabra. DR

Date of Hearing	04.10.2021
Date of Pronouncement	06.10.2021

आदेश / O R D E R

PER BENCH:

The three appeals are filed by the Assessee. The Revenue has filed a Cross appeal and the Cross Objection is filed by the assessee against the different orders of the Commissioner of Income Tax (Appeals) – 9 & 10, Mumbai passed(i) u/s 143(3) r.w.s 147 and (ii) U/sec 271(1)(c) and 250 of the Income Tax Act, 1961.

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) In ITA. No. 5533/M/2016,ITA.No.6015/M/2016,ITANo.6016/M/2016 and ITA.No.1711/M/2017(Revenue appeal) and has received Form.no. 3 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 appeals pending. Accordingly, we dismiss the three appeals of the assessee as withdrawn. Further in the case of Revenue appeal, the assessee has received Form-no-3, and the revenue was given many opportunities to confirm the Tax payment/Report and on the last date of hearing on 29-09-2021, the Ld. DR was provided Last Chance to produce confirmation of Tax payment on 4-10-2021. 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.

4. CO. No. 297/Mum/2018.

Since the assessee has opted for VSVS2020 in revenue appeal and is dismissed. The Cross Objection filed by the assessee becomes infructuous and is also dismissed.

5. In the result, the three appeals and the Cross objection filed by the assessee is dismissed and the appeal of the revenue is dismissed.

Order pronounced in the open court on 06.10.2021.

Sd/-
(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 06.10.2021

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.

सत्यापित प्रति //True Copy//

1.

आदेशानुसार/ BY ORDER,

(Asst. Registrar)
ITAT, Mumbai