

**IN THE INCOME TAX APPELLATE TRIBUNAL "I"
BENCH, MUMBAI**

**BEFORE SHRI KULDIP SINGH, JM &
SHRI AMARJIT SINGH, AM**

1. आयकरअपील सं./ I.T.A. No. 6630/Mum/2006
(निर्धारणवर्ष / Assessment Year: 2000-01)
2. आयकरअपील सं./ I.T.A. No. 106/Mum/2005
(निर्धारणवर्ष / Assessment Year: 2001-02)

DDIT (International Taxation)-1(1), Room No. 117, 1 st floor, Scindia House, Ballard Pier, Mumbai-400 038	बनाम/ Vs.	M/s Air India Ltd. (as representative assessee of M/s Caribjet Inc.) Air India Building, Nariman Point, Mumbai-400 021
स्थायीलेखासं ./जीआइआरसं ./PAN No. AAACA-9213-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
अपीलार्थीकीओरसे/ Appellant by	:	Shri Rajnish Aggarwal, Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Ms. Ramapriya Raghavan, Ld. DR
सुनवाईकीतारीख/ Date of Hearing	:	01.12.2021
घोषणाकीतारीख / Date of Pronouncement	:	01.12.2021

आदेश / ORDER

PER BENCH:

1. Appellant DDIT (International Taxation)-1(1) hereinafter referred to as the revenue by filing the present appeals sought to set-aside the impugned order passed by the Commissioner of Income Tax (for short 'CIT') qua A.Ys. 2000-01 & 2001-02.

2. However, assessee/respondent has now opted not to contest the present appeal rather sought to dismiss the same on the ground that assessee has preferred to avail of the benefits under 'Vivad Se Vishwas Scheme 2020' and has filed necessary form No. 1 & 2 with the department, which has been accepted and processed vide form 3 issued by the tax authorities.

3. Keeping in view the aforesaid facts the present appeals are hereby dismissed having been become infructuous with liberty to get it restored by the parties to the appeal, if so, desire. The revenue has no objection with regard to the aforesaid caveat.

3. Resultantly, both the appeal stands dismissed having been become infructuous.

Order pronounced on 1st December, 2021.

Sd/-
(Amarjit Singh)
लेखा सदस्य / Accountant Member

Sd/-
(Kuldip Singh)
न्यायिकसदस्य / Judicial Member

मुंबई Mumbai; दिनांक Dated : 01.12.2021
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/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai