

IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA No.6925 & 6926/Mum/2018
(A.Ys: 2009-10 & 2010-11)

Sheetal Prabhu Developers Pvt Ltd., House No. 368, SNo. 107, IP-45, Nagave, Tal Palghar, Palghar - 401102.	Vs.	ACIT, Palghar Circle Palghar. Maharashtra
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAJCS5921Q		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Shri Vinay Kaushal. DR

Date of Hearing	01.12.2021
Date of Pronouncement	02.12.2021

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The assessee has filed the appeals against the separate orders of the Commissioner of Income Tax (Appeals)-3, Thane passed u/s 143(3) r.w.s 147 of the Income Tax Act, 1961.

2. At the time hearing, a letter dated 1-11-2021 was filed mentioning that the assessee is intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’ (VSVS2020) and filed an application and Form no-3

under VSVS Rules 2020 was received. The Ld. DR has no objections.

3. We heard the Ld. DR 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 Accordingly, we dismiss the appeals of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.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. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced in the open court on 02.12.2021.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 02.12.2021

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

		Date	<u>Initial</u>	
1.	Draft dictated on	01.12.21		PS
2.	Draft placed before author	02.12.21		PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			