

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "D" MUMBAI**

**BEFORE SHRI AMARJIT SINGH (ACCOUNTANT MEMBER) AND
SHRI SANDEEP SINGH KARHAIL (JUDICIAL MEMBER)**

**ITA No. 2413/MUM/2018
Assessment Year: 2009-10**

Mangal Santosh Patekar,
1305, Bld. No. 14, Bhakti Park,
Near I Max Theatre, Walada (E),
Mumbai-400037.

PAN No. AHQPP 1377 A

Appellant

Vs. ACIT-26(2),
BKC, Bandra (East),
Mumbai-400051.

Respondent

Assessee by : None
Revenue by : Mr. T. Shankar, DR

Date of Hearing : 24/02/2022
Date of pronouncement : 25/02/2022

ORDER

PER AMARJIT SINGH, A.M.

The present appeal filed by the assessee is directed against the order passed by the Ld. Commissioner of Income Tax (Appeals)-38, Mumbai [in short 'CIT(A)'], which in turn arises from the assessment order passed by the AO u/s 143(3) of the Income Tax Act, 1961, dated 13.12.2011 for the assessment year (AY) 2008-09.

2. At the outset, the Ld. AR submitted that assessee has opted for Vivad Se Vishwas Scheme, 2020 and furnished copy of Form-1 & Form-2 of VSV Scheme. The Ld. counsel at the outset has submitted that he does not want to pursue the said appeal and requested that his application for withdrawal of appeal may

please be granted. The Ld. Departmental Representative stated that he has no objection to withdraw the appeal in the circumstances narrated on behalf of the assessee.

3. Heard both the sides and perused the material on record. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad Se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid request for the withdrawal of appeal of the assessee to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case any issue is remained un-resolved under the said Scheme, then the assessee will be at liberty to file the miscellaneous application to recall this order to restore the original appeal within the time limit prescribed in the Act.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 25/02/2022.

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Mumbai;

Dated: 25/02/2022

Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,
(Sr. Private Secretary)