

**INCOME TAX APPELLATE TRIBUNAL  
MUMBAI 'J' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)]  
and Sandeep Singh Karhail (Judicial Member)]**

ITA No. 1944/Mum/2014  
Assessment Year: 2009-10

**Deputy Commissioner of Income Tax-7(3)  
Mumbai**

..... **Appellant**

**Vs.**

**M/s. Yahoo India Pvt. Ltd.,**  
*Building No 12, 6<sup>th</sup> Floor, Solitaire Corporate Park,  
Guru Hargovindji Marg, Andheri (E), Mumbai 400093  
[PAN: AAACY1252B]*

..... **Respondent**

**Appearances:**

**None for the appellant**

**Chandra Vijay for the respondent**

Date of concluding the hearing : May 19, 2022

Date of pronouncement : May 19, 2022

**O R D E R**

**Per Pramod Kumar, VP:**

1. This appeal, filed by the Assessing Officer, call into question the correctness of the order dated 29.11.2013, passed by the Disputes Resolution Panel-II, Mumbai in the matter of assessment u/s.143(3) r.w.s. 144C(13) of the Income Tax Act, 1961, for the assessment year 2009-10.

2. When this appeal was called out for hearing, it was noticed that the assessee has moved petition seeking withdrawal of the appeal on the ground that the matter is settled under Vivad Se Vishwas Scheme 2020. The related documents have also been filed before us.

3. Learned Departmental Representative does not oppose the prayer so made by the assessee and learned Departmental Representative has agreed that the appeal of the revenue may be dismissed as withdrawn with a right of revival of the appeal, in case the factual information, for any reason whatsoever, is found to be incorrect.

4. There is no dispute that once the matter is resolved under Vivad Se Vishwas Scheme 2020, the related appeal is required to be withdrawn.

5. In view of the above position, as also bearing in mind entirety of the case, we deem it fit and proper to dismiss this appeal as withdrawn. The liberty, however, is granted to the learned Departmental Representative to approach the Tribunal, within six months, for recalling this order in case the factual element embedded in prayer of the assessee is found to be incorrect.

6. In the result, the appeal is dismissed as withdrawn. Pronounced in the open court today on the 19<sup>th</sup> day of May 2022.

Sd/-  
**Sandeep Singh Karhail**  
(Judicial Member)

Sd/-  
**Pramod Kumar**  
(Vice President)

**Mumbai, dated the 19<sup>th</sup> day of May 2022.**

*Copies to:*

(1)	<i>The Appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

*By order*

*Assistant Registrar/Sr. PS  
Income Tax Appellate Tribunal  
Mumbai benches, Mumbai*