

IN THE INCOME TAX APPELLATE TRIBUNAL “E” BENCH, MUMBAI
BEFORE SHRI ABY T. VARKEY, JM AND SHRI S. RIFAUR RAHMAN, AM

आयकर अपील सं/ I.T.A. Nos. 803/Mum/2012
(निर्धारण वर्ष / Assessment Year:2006-07)

&

आयकर अपील सं/ I.T.A. Nos. 6430/Mum/2012
(निर्धारण वर्ष / Assessment Year:2007-08)

ACIT-7(3) Room No.615, 6 th Floor, Aayakar Bhavan, M. K. Road, Mumbai-400020.	बनाम/ Vs.	M/s. Tata Teleservices (Maharashtra) Ltd. D-26, TTC Industrial Area, MIDC, Sanpada, P.O. Turbhe, Navi Mumbai-400703.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACH1458C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
Revenue by:	Shri Hiten Chande	
Assessee by:	Shri Rajesh Damor (DR)	

सुनवाई की तारीख / Date of Hearing: 31/05/2022
घोषणा की तारीख /Date of Pronouncement: /05/2022

आदेश / ORDER

PER ABY T. VARKEY, JM:

These are appeals preferred by revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-18, Mumbai dated 18.11.2011 for A.Ys. 2006-07 & 2007-08 respectively.

2. At the outset, the Ld. AR of the assessee drew our attention fact that the assessee had offered to settle the tax dispute for both AY. 2006-07 AY. 2007-08 through Vivad Se Vishwas Act 2020 (hereinafter “the scheme”). Accordingly, the competent authority as per the scheme has accepted the proposal and has issued Form-5 dated 11.05.2021 & 26.11.2021 respectively since assessee has remitted the tax (copy of which has been given to us). Therefore, the tax disputes



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stands settled. Therefore, according to the assessee, the departmental appeal will not survive. The aforesaid submission of the Ld. AR could not be controverted by the departmental representative. (Copy of the Form no. 5 has been given to Ld. DR also). In the light of the aforesaid facts discussed, since the tax disputes has been settled by the assessee for A.Ys. 2006-07 & 2007-08, the aforesaid captioned departmental appeals will not survive and therefore it is to be treated as dismissed.

11. In the result, the appeals filed by the revenue are hereby dismissed.

Order pronounced in the open court on 31/05/2022.

Sd/-

(S. RIFAUR RAHMAN)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 31/05/2022.

Vijay Pal Singh (Sr. PS)

Sd/-

(ABY T. VARKEY)

न्यायिक सदस्य/JUDICIAL MEMBER



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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**