

आयकर अपीलीय अधिकरण  
मुंबई पीठ "ए "  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री एमबालगणेश., लेखा सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "A", MUMBAI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
आअसं. 3288/मुं/2017 (नि.व. 2013-14)  
ITA NO.3288/MUM/2017 (A.Y.2013-14)

Shri Ajay R. Nensee,  
20-A, Nagindas Master Road,  
Fort, Mumbai 400 023.

PAN: AAAPN-3964-A

..... अपीलार्थी /Appellant

बनाम Vs.

Income Tax Officer 17(1)(1),  
Aaykar Bhavan, M.K.Road,  
Mumbai 400 020 .

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Shri Manoj Sinha

सुनवाई की तिथि/ Date of hearing : 28/06/2022

घोषणा की तिथि/ Date of pronouncement : 28/06/2022

**आदेश/ ORDER**

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-28, Mumbai [in short 'the CIT(A)] dated 03/02/2017 for the assessment year 2013-14.

2. The notice of hearing of appeal was sent to the assessee through RPAD on the address mention in Form No.36. The repeated notices sent were duly served on the assessee, as is evident from acknowledgements available on

record. On the last date of hearing i.e. 25/05/2022, the Bench directed to issue notice through the office of Departmental Representative for today i.e. 28/06/2022. The Id.Departmental Representative furnished a copy of service report. As per service report dated 15/06/2022, the notice has been duly served on the assessee. Despite service of notice neither the assessee nor any Authorized Representative of the assessee has appeared. Therefore, the appeal is taken up for hearing with the assistance of Id.Departmental Representative and on the basis of material available on record.

3. During scrutiny of appeal file it transpired that the assessee has opted to settle the dispute under 'Viwad Se Vishwas Scheme, 2020' (in short 'VSVS'). A letter dated 03/05/2021 from the office of Tax Consultants of the assessee along with Form NO.3 and tax paid challan under VSVS is available on record. The relevant extract of aforesaid letter is reproduced herein below:

*"Re: Ajay Raychand Nensee  
20-A-A, Nagindas Master Road,  
Fort, Mumbai – 400023  
PAN : AAAPN3964A  
Assessment Year : 2013-2014  
Appeal No.ITA 32, 88/MUM/2017  
Request to withdraw the appeal as our  
Client has paid the Taxes under VSVS.*

*This is to inform your goodself that our client wish to withdraw the above appeal as he has paid the necessary taxes under VSVS.*

*We enclose herewith Form No. 3 of VSVS along with copy of tax paid chalian of Rs.15,68,722/- for your reference and record.*

*Thanking you,  
Yours faithfully,*

**G.C KAKA & CO.**

*Sd/-*

**Proprietor"**

4. As per request of the assessee, appeal is dismissed as withdrawn.

Order pronounced in the open court on Tuesday the 28th day of June, 2022.

Sd/-

( M. BALAGANESH )

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 28/06/2022

Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषित**Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**