

आयकर अपीलीय अधिकरण  
मुंबई पीठ " ई "

श्री प्रमोद कुमार, उपाध्यक्ष एवं  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH " E", MUMBAI  
BEFORE SHRI PRAMOD KUMAR, VICE-PRESIDENT &  
SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 2511/मुं/2019 (नि. व.2007-08)  
ITA NO.2511/MUM/2019(A.Y. 2007-08)

Dy. Commissioner of Income Tax,  
Circle -3, Thane, Room No.02, 6<sup>th</sup> Floor,  
Aashar IT Park, B-Wing, Wagle Industrial Estate,  
Road No.16Z, Thane (W)- 400 604.

..... अपीलार्थी /Appellant

बनाम Vs.

The Thane Distric Central Co Operative Bank Ltd.  
01, Chhatrapati Shivaji Path,  
Post Box No.19, Thane (W)- 400 601.

PAN: AAAAT-0739-N

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Manoj Sinha

प्रतिवादी द्वारा/Respondent by : Shri Ashok Patil

सुनवाई की तिथि/ Date of hearing : 01/07/2022

घोषणा की तिथि/ Date of pronouncement : 01/07/2022

आदेश/ ORDER

PER VIKAS AWASTHY, JM:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax(Appeals)-2 , Thane [in short 'the CIT(A)'] dated 14/02/2019 for the assessment year 2007-08.

2. The Id.Authorized Representative of the assessee stated that the assessee has opted to settle the dispute under 'Viwad Se Vishwas Scheme, 2020'( in short 'VSVS'). The declaration filed by the assessee for the impugned

assessment year has been accepted and the assessee has paid tax under VSVS to settle the dispute. The assessee furnished a copy of Form-3.

3. Shri Manoj Sinha representing the Department stated that the Department has no objection if the assessee wants to avail the benefit of 'VSVS'.

4. Since, the declaration filed by assessee under VSVS has been accepted by the Designated Authority, the appeal filed by the Revenue has become infructuous and thus, is liable to be dismissed, as such.

5. In the result, appeal by the Revenue is dismissed as infructuous.  
Order pronounced in the open court on Friday the 1<sup>st</sup> day of July, 2022.

Sd/-

(PRAMOD KUMAR)

उपाध्यक्ष/VICE PRESIDENT

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 01/07/2022

Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषितCopy 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.

BY ORDER,

//True Copy//

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