

IN THE INCOME TAX APPELLATE TRIBUNAL “J” BENCH, MUMBAI

BEFORE SHRI B. R. BASKARAN, AM AND SHRI ABY T. VARKEY, JM

आयकर अपील सं/ I.T(TP).A. No.1464/Mum/2017

(निर्धारण वर्ष / Assessment Years: 2012-13)

Larsen and Toubro Ltd. – Scomi Engineering Bhd. Consortium Near Wadala Depot Building, Monorail station, Pratiksha Nagar, Wadala (E), Mumbai- 400037.	बनाम/ Vs.	ACIT, Range-26(2) Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAAL3046N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Nayan Thakkar
Revenue by:	Shri Samual Pitta (DR)

सुनवाई की तारीख / Date of Hearing: 11/08/2022

घोषणा की तारीख /Date of Pronouncement: 02/09/2022

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Ld. Assessing Officer (hereinafter “AO”) dated 14.12.2016 passed u/s 143(3) read with section 144C of the Income Tax Act, 1961 (hereinafter “the Act”) pursuant to the Dispute Resolution Panel-1, Mumbai (DRP) directions u/s 144C(5) dated 24.11.2016.

2. At the outset, it has been brought to our notice that assessee have filed an application for withdrawal of appeal by letter dated 18.06.2022 wherein it has pointed out that it had applied for the Vivad Se Vishwaas Act 2020 (hereinafter “the scheme”) by filing Form No- 1 & 2; and pursuant thereto the assessee received certificate in Form no- 3 from the Ld. PCIT-17; and the assessee in turn filed Form no- 4 (expressing its intention to withdraw this appeal) and resultantly had received Form no- 5 (i.e. Full and Final settlement order dated



ITA No.1464/Mum/2017
A.Y. 2012-13
Larsen and Toubro Ltd.

17.10.2021). In the light of the above development, since we find that the assessee have received the Form no- 5 as per the Vivad Se Vishwaas Act 2020, the assessee's application for withdrawal of appeal for AY. 2012-13 is allowed.

3. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on this 02/09/2022.

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Sd/-

(ABY T. VARKEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 02/09/2022.
Vijay Pal Singh, (Sr. PS)

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