

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

**BEFORE SHRI S. RIFAUH RAHMAN, AM AND
MS. KAVITHA RAJAGOPAL, JM**

ITA No. 3985/Mum/2019
(Assessment Year: 2010-11)

Rachna Anand Singh 605, 6 th Floor, Elevant Mahavir Classic, Opp. GIT, Gate No. 5, Saki VI, Andheri Powai, Mumbai-400 072	Vs.	CIT(A)-38, Mumbai
PAN/GIR No. BSJPS 8408 Q		
(Appellant)	:	(Respondent)

Appellant by	:	None
Respondent by	:	Shri Vaibhav Jain

Date of Hearing	:	11.08.2022
Date of Pronouncement	:	07.11.2022

ORDER

Per Kavitha Rajagopal, J. M.:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short) – 38, Mumbai, passed u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2010-11.

2. The assessee has challenged the addition of Rs.21,99,000/- as unexplained cash credit u/s. 68 of the Act made by the Assessing Officer ('A.O.' for short) and confirmed by the Id. CIT(A) in the appellate proceedings.

3. As there was no representation on behalf of the assessee during the appellate proceeding, we proceed to decide this appeal by hearing the Id. Departmental

Representative (ld. DR for short) and on perusal of the materials on record. It is observed the ld. Departmental Representative (ld. DR for short) made a submission that the assessee has preferred an application under Vivad Se Vishwas Scheme, 2020 and that Form No.3 has been received from the A.O. against which the assessee is said to have made the payment of tax due by the assessee.

4. Having heard the ld. DR and upon perusal of the available material on record, we hereby direct the said appeal to be withdrawn.

5. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 07.11.2022

Sd/-

(S. Rifaur Rahman)
Accountant Member

Mumbai; Dated : 07.11.2022

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

Sd/-

(Kavitha Rajagopal)
Judicial Member

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai