

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI
BEFORE SHRI M BALAGANESH, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 6977/Mum/2019

(A.Y: 2011-12)

Apolo Extrusion Pvt ltd 6, Hindustan Kohinoor Industrial Complex, LBS Marg, Vikhroli West, Mumbai – 400072.	Vs.	ITO – 15(1)(1) Aayakar Bhavan, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHCA0424H		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Shri S.G. Mehta.DR

Date of Hearing	30.05.2022
Date of Pronouncement	31.05.2022

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) – 24, Mumbai order passed u/s 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961.

2. At the time hearing, none appeared on behalf of the assessee. The assessee has submitted a letter dated 25-05-2022 mentioning that the assessee has intend to settle the tax litigation by opting for ‘Vivad se Vishwas

Scheme 2020' (VSVS2020) and filed an application under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the Ld. DR and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-5 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 31.05.2022.

Sd/-	Sd/-
(M BALAGANESH)	(PAVAN KUMAR GADALE)
ACCOUNTANT MEMBER	JUDICIAL MEMBER

Mumbai, Dated 31.05.2022

KRK, PS

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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai

		Date	<u>Initial</u>	
1.	Draft dictated on	30.05.22		PS
2.	Draft placed before author	31.05.22		PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			