

**| आयकरअपीलीयअधिकरणन्यायपीठ,मुंबई|**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER**  
**&**  
**SHRI SUNIL KUMAR SINGH, HON'BLE JUDICIAL MEMBER**

**I.T.A. No.6214/Mum/2019**  
**(Assessment Year: 2013-14)**

**&**

**I.T.A. No.7256/Mum/2019**  
**(Assessment Year: 2014-15)**

<b>Mansi A. Sheth,</b> 202, Kalamandir, Chitraketkar Marg Vile Parle (E) Mumbai- 400 057 <b>[PAN: AGNPK4376L]</b>	Vs	<b>ITO-29(2)(3), Mumbai</b>
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<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
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Assessee by :	Shri Niraj Soni
Revenue by :	Smt. R.M. Brindha, Addl. JCIT

**सुनवाई की तारीख/Date of Hearing : 23.09.2024**  
**घोषणा की तारीख /Date of Pronouncement: 23.09.2024**

**आदेश/ORDER**

**PER NARENDRA KUMAR BILLAIYA, AM**

ITA No.6214/Mum/2019 & 7256/Mum/2019 are two separate appeals by the assessee against two separate orders of the CIT(A)-40,

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Mumbai dated 24/07/2019 and 20/09/2019 pertaining to AY 2013-14 and 2014-15 respectively.

2. Both these appeals are disposed of by this common order for the sake of convenience.

3. At the very outset, the Counsel for the assessee stated that the tax dispute has been settled under the Direct Tax 'Vivad Se Vishwas Act, 2020', therefore, the assessee may be allowed to withdraw the appeal.

4. On such concession both these appeals are dismissed as withdrawn.

**Order pronounced in the open Court on 23<sup>rd</sup> September, 2024 at Mumbai.**

*Sd/-*  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

*Sd/-*  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 23/09/2024  
Karuna, Sr. Ps.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीयप्रतिनिधि , आयकरअपीलीयअधिकरण, मुंबई/DR,ITAT, Mumbai,
6. गार्ड फाई/Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Mumbai