

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "B", MUMBAI**

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER  
AND SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA No.6867/Mum/2014  
Assessment Year: 2010-11**

The Bharat Line Ltd., Bharat House, 104 Mumbai Samachar Marg, Fort Mumbai.  PAN: AA ACT3601R	Vs.	DCIT-2(1), Mumbai.
(Appellant)		(Respondent)

Assessee by : Shri Vijay Mehta  
Revenue by : Ms Kaveeta Punit Kaushik, Sr. DR

Date of Hearing : 26.09.2024  
Date of Pronouncement : 16.10.2024

**ORDER**

**PER AMARJIT SINGH, ACCOUNTANT MEMBER:**

This appeal of the assessee for the assessment year 2010-11 is directed against the order u/s 250 of the Income-tax Act, 1961 dated 23.09.2014 passed by the ld. Commissioner of Income-tax (Appeals)-4, Mumbai.

2. During the appellate proceedings before us, at the outset, the ld. Counsel submitted that the assessee has filed application under Direct Tax Vivad Se Vishwas Act, 2020. In this regard, the ld. Counsel has also filed copy of Form No.5 dated 11<sup>th</sup> June, 2021 issued by the PCIT, Mumbai-2 in respect of full and final settlement of tax arrears u/s 5(2) r.w.s. section 6 of the Direct Tax Vivad Se Vishwas Act, 2020.

3. In view of the above facts and submissions of the assessee, the appeal filed by the assessee is dismissed as infructuous.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 16.10.2024.

**Sd/-**

**(RAHUL CHAUDHARY)**  
**JUDICIAL MEMBER**

Mumbai, Dated: 16.10.2024

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Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR

//True Copy//

**Sd/-**

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

By Order

Assistant Registrar  
ITAT, Mumbai Benches, Mumbai