

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

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA No. 211/Mum/2024 (A.Y. 2015-16)
ITA No. 212/Mum/2024 (A.Y. 2016-17)**

Virendra Shyamnarayan Singh G-1, Thakur House, Ashok Nagar, Kandivali (East), Mumbai-400101. PAN: AAEPS 8168 B	Vs.	ACIT, Central Circle- 4(1), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Nikhil Tiwari
Revenue by : Shri Dinesh A Chourasia, Sr. DR

Date of Hearing : 05.12.2024
Date of Pronouncement : 09.12.2024

ORDER

PER AMARJIT SINGH, ACCOUNTANT MEMBER:

Both the appeals of the assessee for the assessment year 2015-16 & 2016-17 are directed against the order dated 08.12.2023 & 29.12.2023 respectively passed by the ld. Commissioner of Income-tax (Appeals)-52, Mumbai.

2. At the time of hearing, the ld. AR for the assessee filed letter dated 29.11.2024 & 07.08.2024 along with copy of Form 1 filed under Direct Tax Vivad Se Vishwas Scheme, 2024 and stated that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2024. In light of the above and after considering the copies of Form 1 Direct Tax Vivad Se Vishwas Scheme, 2024 in both the cases filed on 27.11.2024, we dismiss both the appeals of the assessee

with the liberty to reinstate the appeals if its application under Direct Tax Vivad Se Vishwas Scheme, 2024 are not accepted.

3. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open court on 09.12.2024.

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Mumbai, Dated: 09.12.2024
Biswajit, Sr. P.S.

Copy to:

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

//True Copy//

By Order

Assistant Registrar
ITAT, Mumbai Benches, Mumbai