

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.2340/M/2024  
Assessment Year: 2017-18**

<b>Mr. Shishir Jitendra Shah,</b> 18, 3 <sup>rd</sup> Floor, Sagar Mahal, 65 Walkeshwar Road, Opp. Sheetal Baug, Walkeshwar, Mumbai Maharashtra-400 006 <b>PAN: AXQPS3090M</b>	Vs.	<b>Income Tax Officer-</b> <b>19(3)(1), Mumbai formally</b> <b>known as I.T.O. Ward</b> <b>19(3)(3),</b> Piramal Chambers, Lower Parel, Mumbai, Maharashtra - 400 013
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Bharat Kumar, Ld. A.R  
Revenue by : Shri V.K. Chaturvedi, Ld. Sr. D.R.

Date of Hearing : 09.12.2024  
Date of Pronouncement : 09.12.2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 23.02.2024, impugned herein, passed by the National Faceless Appeal Centre/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

**2.** In the instant case, as the Assessee has opted for Vivad Se Vishwas Scheme (in short "VSVS") 2024 and filed Form-1 in this regard, thus, the appeal is liable to be dismissed as withdrawn with liberty to the parties to seek recall of this order, in case of failure of the Assessee to pay requisite amount as determined under VSVS 2024.

**3.** In the result, the appeal filed by the Assessee is dismissed as withdrawn, with liberty to the parties as mentioned above.

**Order pronounced in the open court on 09.12.2024.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.

		Date	Initial	
WHETHER DICTATION PAD ENCLOSED WITH THE FILE : Yes/No <del>(as the order has been typed with the help of manuscript)</del>				
1.	Draft dictated on	N/A		Sr.PS
2.	Draft placed before author	11.12.24		Sr.PS
3.	Draft proposed & placed before the second member	N/A		JM/AM
4.	Draft discussed/approved by Second Member	N/A		JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS
6.	Date of pronouncement	09.12.24		Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the Head Clerk			
9.	Date of dispatch of Order			