

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

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.2275/M/2024
Assessment Year: 2013-14**

Mr. Soumil Pravin Shah, 43, 4 th Floor Saurabh, SIR MV Road, Andheri, Mumbai Maharashtra – 400 069 PAN: BNSPS4320M	Vs.	Income Tax Officer, Ward 25(1)(2), Room No.203/C-11, 2 nd Floor, Bandra Kurla Complex, Mumbai Maharashtra - 400051
(Appellant)		(Respondent)

Present for:

Assessee by : Ms. Radhika Tonde, Ld. A.R.
Revenue by : Mr. V.K. Chaturvedi, Sr. D.R

Date of Hearing : 12.12.2024
Date of Pronouncement : 12.12.2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 20.03.2024, impugned herein, passed by the Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2013-14.

2. In the instant case, the Assessee has opted for Vivad Se Vishwas Scheme, (in short "VSVS") 2024 and in pursuance to that has filed Form no.1. 2024.
3. The Ld. D.R. did not refute the claim of the Assessee.
4. Considering the peculiar facts and circumstances of the case, as the Assessee has opted for VSVS in order to settle the dispute amicably, therefore the appeal of the Assessee deserve dismissal being withdrawn, however, with liberty to the parties to seek recall of this order, in case of failure of the Assessee to deposit the requisite amount to be determined by the concerned authority under VSVS, 2024.
5. In the result, the appeal filed by the Assessee, is dismissed as withdrawn with liberty to the parties as mentioned above.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 12.12.2024.

**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 (as the order has been typed with the help of manuscript)				
1.	Draft dictated on	12.12.24		Sr.PS
2.	Draft placed before author	13.12.24		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	12.12.24		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			