

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

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

**ITA No.1257/M/2024  
Assessment Year: 2020-21  
&  
ITA No.1258/M/2024  
Assessment Year: 2020-21**

<b>Mr. Sanket Subhash Hande,</b> B-9, Ganesh Ashish, Vadavali Section, Ambarnath, Thane - 421 501, Maharashtra <b>PAN: ACZPH1510R</b> (Appellant)	Vs.	<b>ACIT, Circle 1, Thane</b> Income Tax Office, Quereshi Mansion, Gokhale Rd., Naupada, Thane West, Thane, Maharashtra- 400 602 (Respondent)
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**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:**

These appeals have been preferred by the Assessee against the orders dated 01.08.2023 & 04.08.2023, 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. 2020-21.

**2.** Both the appeals are emanated from the same assessment order dated 21.10.2021 u/s 143(1) of the Act and therefore for the sake of brevity the same were heard together and are being disposed of by this composite order and by considering the ITA No.1257/M/2024 as a lead case.

**3.** Coming to the ITA No.1257/M/2024, we observe that the Assessee has opted for the benefit of Vivad Se Vishwas Scheme, (in short "VSVS") 2024 and by filing form No.1 dated 07.12.2024 has requested for disposal of this appeal being dismissed as withdrawn.

**4.** The Ld. D.R. did not refute the claim of the Assessee.

**5.** Having heard the parties and perusing the material available on record and the orders passed by the Authorities below, it is observed that there is a delay of 231 days in filing the instant appeal, for which the Assessee has claimed that the appeal was to be prepared by Ld. Senior Counsel Mr. Bharat Kumar, who was handling the case, in fact is 74 years old and due to old age ailments and alertness, he could not file the appeal within the prescribed period, which resulted into delay of 231 days in filing the same and therefore it is prayed that considering the age of the Ld. Sr. Counsel and the fact that the Assessee is willing to settle the dispute and therefore has opted for settlement under VSVS 2024, the delay may be condoned. On the contrary, the Ld. D.R. refuted the claim of the Assessee qua condonation of delay.

**6.** This Court has given thoughtful considerations to the peculiar facts and circumstances of the case and the reason for delay in filing the appeal, which prima-facie seems to be bonafide, genuine and sufficient but not supported by any document or affidavit and therefore considering the reason for condonation of delay and peculiar fact that the Assessee has bonafide intention to settle the dispute and in pursuance to his intention, has opted for VSVS 2024 and has filed form no.1 in this regard, therefore, this Court deem it appropriate to condone the delay of 231 days in filing the instant appeal, however subject to deposit of Rs.1,100/- in the Revenue Department in the "other heads" and without claiming any disallowance/deduction of the said amount, within 15 days from today i.e. 09.12.2024. Thus, the delay is condoned accordingly.

**7.** On merit, the appeal filed by the Assessee is dismissed being withdrawn, 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. Resultantly, ITA No.1257/M/2024 is dismissed as withdrawn with liberty as mentioned above.

**8.** In the result, in view of the decision of ITA No.1257/M/2024, both the appeals stand dismissed as withdrawn in the same terms.

**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.