

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH “G”, MUMBAI
BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
AND
SHRI RAJ KUMAR CHAUHAN, JUDICIAL MEMBER
ITA NO. 4203/MUM/2023 (A.Y: 2007-08)**

M/s. Gujarat Enterprises

Shop No. 6, Ground floor,
Rachana CHS, Opp MCF,
Jogurs Park, Eksar Road,
Borivali West,
Mumbai – 400 092

PAN: AADFG0916G

(Appellant)

Vs. ITO 32(1)(5),

Kautilya Bhavan, Bandra Kurla
Complex, Mumbai – 400 051

(Respondent)

Assessee Represented by	: Shri Dhaval Shah, Ld. AR
Department Represented by	: Dr. Kishor Dhule, Ld. DR
Date of conclusion of Hearing	: 19.12.2024
Date of Pronouncement	: 01.01.2025

ORDER

PER RAJ KUMAR CHAUHAN (J.M.):

1. This appeal is filed by the appellant/assessee against the order of Learned Commissioner of Income Tax (Appeals), Pune - 11 [hereinafter



referred to as the “CIT(A)”, passed under section 250 of the Income Tax Act, 1961 [hereinafter referred to as “*the Act*”] dated 27.09.2023.

2. At the outset, it is noticed that assessee has filed a letter dated 18.12.2024 stating therein that assessee has already opted for settlement of dispute for the year under Vivad Se Vishwas Scheme (VVS Scheme) announced in the 2024 Budget by the Hon’ble Finance Minister and assessee has filed the requisite Form 1 DTVSV (Vivad Se Vishwas Scheme) and awaiting for further proceeding, therefore enclosed acknowledgement of Form 1 DTVSV, 2024.
3. The same was not objected by Ld. DR and submitted that the case may be dismissed as the assessee has already opted the Vivad Se Vishwas Scheme and has filed Form 1 DTVSV, 2024. Ld. DR further submitted that even though the assessee has moved an application for adjournment, but has agreed to disposal of the appeal under Vivad Se Vishwas Scheme, therefore appeal of the assessee be dismissed.
4. We have heard the rival submissions and examined the record. We find that assessee has already opted for settlement of dispute for the year under Vivad Se Vishwas Scheme (VVS Scheme) and has filed the



requisite Form 1 DTVSV, 2024 (Vivad Se Vishwas Scheme) which are enclosed as Annexure-1. Therefore in view of foregoing, the appeal of the assessee stands dismissed as withdrawn with a liberty to the assessee to get the appeal restored in case the declaration filed under the scheme is not accepted, for whatever reasons.

5. In the result, appeal filed by the assessee is dismissed as withdrawn in above terms.

Order pronounced in the open court on 01.01.2025.

Sd/-
(AMARJIT SINGH)
(ACCOUNTANT MEMBER)

Mumbai / Dated 01.01.2025
Dhananjay, Sr.PS

Sd/-
(RAJ KUMAR CHAUHAN)
(JUDICIAL MEMBER)

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.
//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mumbai