

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

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No.4690/MUM/2024
(Assessment Year: 2020-2021)**

Maharukh Rafat Khan

702, Silver Cascade Appt.
Mount Merry Road, Bandra (West),
Mumbai – 400050, Maharashtra.
[PAN:AMKPM0748F]

..... **Appellant**

Vs

**Income Tax Officer Ward 23(2)(1),
Mumbai**

Piramal Chamber, Lalbaug, Parel,
Mumbai.

..... **Respondent**

Appearance

For the Appellant/Assessee : Shri Usman Khan
For the Respondent/Department : Shri R. R. Makwana

Date

Conclusion of hearing : 11.03.2025
Pronouncement of order : 17.03.2025

ORDER

Per Rahul Chaudhary, Judicial Member:

1. By way of the present appeal the Assessee has challenged the order dated 19/07/2024, passed by the National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as the '**CIT(A)**'], whereby the Ld. CIT(A) had dismissed the appeal of the Assessee against the Penalty Order, dated 16/03/2023, passed under Section 270A of the Income Tax Act, 1961 (hereinafter referred to as 'the **Act**') for the Assessment Year 2020-2021.

2. The Assessee has raised following grounds of appeal :

"1. *On the facts and circumstances of the case and in law the learned Commissioner of Income Tax (Appeals) erred in confirming penalty u/s.271A by the Assessing Officer.*

2. *On the facts and circumstances of the case and in law the CIT(A) failed to appreciate that the Appellant had not misrepresented or suppressed facts relating to income u/s.270A(9)(A).*
3. *On the facts and circumstances of the case and in law the CIT(A) failed to appreciate that disallowance was regards to claim u/s.54 of the Income Tax Act."*
3. When the appeal was taken up for hearing it was noted that vide letter dated 24/02/2025, the Appellant/Assessee had placed on record copy of Form 1 DTVSV 2024 e-filed under the 'The Direct Tax – Vivad Se Vishwaas Scheme', 2024 on 31/12/2024 having e-filing Acknowledgment Number 799401730311224 and the Assessee has received Certificate in Form No.2 from designated Authority on 17/02/2025. Since the dispute is settled under the Vivad Se Vishwaas Scheme - 2024, the present appeal preferred by the Assessee is dismissed as withdrawn.
4. In terms of above the present appeal is dismissed as withdrawn.

Order pronounced on 17.03.2025.

Sd/-
(Renu Jauhri)
Accountant Member

Sd/-
(Rahul Chaudhary)
Judicial Member

मुंबई Mumbai; दिनांक Dated : 17.03.2025.
Milan, LDC

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT
4. प्रधान आयकर आयुक्त / Pr.CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT,
Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai