

IN THE INCOME TAX APPELLATE TRIBUNAL

"G" BENCH, MUMBAI

BEFORE MS. PADMAVATHY S, ACCOUNTANT MEMBER

SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.432/MUM/2025

(Assessment Year : 2014-15)

Income Tax Officer-23(3)(6),

Room No.610, 6th Floor, Piramal Chambers,

Lal Baug, Mumbai

Maharashtra - 400002

PAN – AFTPD5770L

ITA No.433/MUM/2025

(Assessment Year : 2015-16)

..... Appellant

v/s

Sushiladevi Nandkishore Didwania,

216, Room No.3, Ist Floor,

Kalbadevi Road, Mumbai

Maharashtra - 400002

..... Respondent

Assessee by : Shri Vimal Punmiya, CA

Revenue by : Shri Swapnil Choudhary, Sr.AR

Date of Hearing – 12/06/2025

Date of Order – 17/06/2025

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The Revenue has filed the present appeals challenging the separate impugned orders of even date 28.11.2024, passed under section 250 of the Income Tax Act, 1961 ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment years 2014-15 and 2015-16.

2. At the time of the hearing, the learned AR, appearing for the assessee, submitted that the assessee has opted for the Direct Tax Vivad Se Vishwas Scheme, 2024 and filed the declaration in Form no.1 in respect of both

assessment years. The learned AR submitted that the assessee has received Form no.2, whereby the amount due to be payable by the assessee towards a full and final settlement of the tax arrears has been determined and the assessee has also paid the said amount. Furthermore, Form no.3 in respect of both assessment years has also been issued under the Direct Tax Vivad Se Vishwas Scheme, 2024. Accordingly, the learned AR prayed that the present appeals may be dismissed with the liberty to reinstate the appeals if the assessee's applications under the Direct Tax Vivad Se Vishwas Scheme, 2024, are not accepted.

3. Accordingly, upon perusal of the aforesaid documents, we accept the prayer of the learned AR made on behalf of the assessee

4. In the result, both appeals by the Revenue are dismissed.

Order pronounced in the open Court on 17/06/2025

**Sd/-
PADMAVATHY S
ACCOUNTANT MEMBER**

**Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI DATED: 17/06/2024

Prabhat

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai