

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

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

**ITA No. 2234/M/2025  
Assessment Year: 2008-09**

<b>ACIT,</b> Room No. 513, 5 <sup>th</sup> Floor, Piramal Chamber, Mumbai Maharashtra - 400012	Vs.	<b>Sun Moon Enterprises</b> Fc-8160a, 8161 Bharat Diamond Bourse, BandraKurla Complex Bandra East, Mumbai Maharashtra - 400051  PAN: AACFS2954D
(Appellant)		(Respondent)

**Present for:**

Assessee by : None  
Revenue by : Shri Pushkaraj Bhangapatil, SR. D.R.  
Date of Hearing : 13.01.2026  
Date of Pronouncement : 13.01.2026

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the **Revenue** against the order dated **16.01.2025**, impugned herein, passed by the 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. **2008-09**.

**2.** The Assessee for settling the dispute has opted "Vivad Se Vishwas" Scheme 2024, and filed Form No.1 on dated 20.04.2025 i.e. within the time, prescribed under the scheme.

**3.** The Revenue Department in response to aforesaid application filed by the Assessee, thus has issued Form no.2 dated 14.11.2025 to the Assessee {copy placed on record}.

**3.** The Ld. Senior DR present online, along with Ld. Inspector Ms. Divya Pednekar present in Court, has submitted that Form no.4 has also been issued to the Assessee.

**4.** Thus, considering the aforesaid facts and circumstances, as the issue (s) involved in this case, has already been settled through VSV Scheme 2024, hence, the appeal under consideration will not survive and therefore, the appeal is liable to be dismissed as withdrawn, however, with liberty to the Revenue, to seek restoring the same, on not depositing the requisite amount by the Assessee and/or any default committed by the Assessee, in pursuance to Form Nos.2 and 4.

**5.** In the result, appeal filed by the Revenue Department is dismissed as withdrawn, however with the liberty mentioned above.

**Order pronounced in the open court on 13.01.2026.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

*RY*  
*Sr. PS*

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai