

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "K" MUMBAI**

**BEFORE SHRI AMARJIT SINGH (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 4728/MUM/2016
Assessment Year: 2010-11**

CGG Services India Private
Limited,
C Wing, 4th floor, Unit 404,
Reliable Tech Park, GUT-31,
Kalwa Industrial Area Airoli,
Navi Mumbai-400078.
PAN No. AACC 0256 H
Appellant

Vs. The Deputy Commissioner of
Income Tax (OSD)-10(3),
Aayakar Bhavan, 4th floor, Room
No. 517, M K Road,
Mumbai-400020.

Respondent

Assessee by : Mr. Pratik Poddar, AR
Revenue by : Mr. Anand Mohan, CIT-DR &
Mr. Sushil Kr. Mishra, DR

Date of Hearing : 03/12/2020
Date of pronouncement : 04/12/2020

ORDER

PER N.K. PRADHAN, A.M.

This is an appeal filed by the assessee. The relevant assessment year is 2010-11. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-55, Mumbai [in short 'CIT(A)'] and arises out of the assessment completed u/s 143(3) r.w.s. 144C(13) the Income Tax Act 1961, (the 'Act').

2. The Ld. counsel for the appellant/assessee submits that they are in the process of filing an application for opting for the Vivad-se- Vishwas Scheme.

It is further submitted by him that upon completion of the necessary formalities, he will withdraw the appeal. In response to the suggestion from the Bench, he fairly accepted that he has no objection to the appeal being dismissed as withdrawn as long as his right for revival of the appeal is protected, in the event of, some unfortunate reason, the matter being not settled under the above Scheme.

The Ld. DR does not express any objection to the above.

3. We have heard the rival submissions and perused the relevant materials on record. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or Before the High Court or Before the Supreme Court of India.

In view of the above, we dismiss the appeal as withdrawn, subject to the rider that in the unlikely event of matter not being resolved under the above Scheme, the assessee shall have liberty to approach the Tribunal for restoration of his appeal.

4. In the result, the appeal is dismissed as withdrawn, subject to the observation above.

Order pronounced in the open Court on 04/12/2020.

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;

Dated: 04/12/2020.

Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai