

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

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 28/MUM/2016
Assessment Year: 2011-12
&
ITA No. 446/MUM/2017
Assessment Year: 2012-13
&
ITA No. 6289/MUM/2017
Assessment Year: 2013-14**

Technip E & C India Limited
(amalgamated with Technip
India Limited),
Unit No. 602, Wing A, Unit Nos
601 & 602 in wing B-1,
Boomerang Chandivali Farm
Road, Andheri (E),
Mumbai-400072.
PAN No. AAICS7355M
Appellant

Vs.

The Deputy Commissioner
of Income Tax, Central Circle
1(1), Mumbai.

Respondent

Assessee by	:	Mr. Ketan Ved, AR
Revenue by	:	Ms. Sunita Billa, CIT-DR
Date of Hearing	:	17/12/2020
Date of pronouncement	:	17/12/2020

ORDER

PER N.K. PRADHAN, A.M.

The captioned appeals filed by the assessee are directed against the order passed by the Deputy Commissioner of Income Tax, Central Circle

1(1), Mumbai u/s 143(3) r.w.s. 144C(13)/144C(5) of the Income Tax Act, 1961 (the Act).

2. The Ld. counsel for the appellant submits that the assessee is contemplating to opt for Vivad Se Vishwas Scheme for the captioned years and therefore, an adjournment may be given for hearing the case.

In response to the suggestion from the Bench, the Ld. counsel fairly accepts that they have no objection to the appeal being dismissed as withdrawn as long as their right for revival of the appeal is protected, in the event of some unfortunate reason, the matter being not settled under the above Scheme.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 has no 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.

Considering the submissions of the Ld. counsels appearing for the parties and keeping in view the decision of the Hon'ble Madras High Court in the case of *M/s Nannusamy Mohan (HUF) v. ACIT* (TCA No. 372 of 2020, order dated 16.10.2020), we are inclined to dismiss these appeals as withdrawn. However, liberty is granted to the assessee to seek the

restoration of these appeals in the event the declaration filed under the aforesaid Scheme is not accepted by the Department or the assessee decides against filing any declaration under the Scheme. It is further made clear, in such eventuality, if the assessee seeks restoration of these appeals by filing miscellaneous applications, the delay if any should be condoned without insisting upon filing any application for condonation of delay.

4. In the result, the appeals are dismissed as withdrawn, subject to the observation above.

Order pronounced in the open Court on 17/12/2020.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

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

Mumbai;

Dated: 17/12/2020.

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