

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“E” BENCH, MUMBAI**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 4206/Mum/2019  
(Assessment Years: 2013-14)**

|  |                      |  |
|--|----------------------|--|
| Triveni Buildcon<br>Plot No. 50,63,64,65,<br>Silverstar, Sector – 18,<br>Kamothe Panvel, Raigad,<br>Mumbai – 410210. | <b>बनाम/<br/>Vs.</b> | DCIT, CC-7(3)<br>Aayakar Bhavan, Mumbai. |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAFFT2360R  |                      |  |
| (अपीलार्थी /Appellant)   | ..                   | (प्रत्यर्थी / Respondent)                |

|                                     |                      |
|-------------------------------------|----------------------|
| अपीलार्थी ओर से/ Appellant by :     | Ms. Aparna, AR       |
| प्रत्यर्थी की ओर से/Respondent by : | Shri T.S. Khalsa, DR |

|                                       |            |
|---------------------------------------|------------|
| सुनवाई की तारीख / Date of Hearing     | 30/12/2020 |
| घोषणा की तारीख /Date of Pronouncement | 30/12/2020 |

आदेश / ORDER

**PER PAVAN KUMAR GADALE - JM:**

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals) -49, Mumbai, passed u/s. 143(3) r.w.s 147 of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee is intended to settle the

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tax litigation by opting for 'Vivad se Vishwas Scheme 2020'. Contra, the Ld. DR has no objections.

3. We heard the rival contentions and perused the material on record. Since the assessee has opted for 'Vivad se Vishwas Scheme 2020' and has filed an application as envisaged by the Ld.AR. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 30.12.2020

Sd/-

(MANOJ KUMAR AGGARWAL)  
**ACCOUNTANT MEMBER**

Sd/-

(PAVAN KUMAR GADALE )  
**JUDICIAL MEMBER**

Mumbai, Dated 30/12/2020

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai

|     |  | Date       | <u>Initial</u> |    |
|-----|--|------------|----------------|----|
| 1.  | Draft dictated on                                | 30.12.2020 |                | PS |
| 2.  | Draft placed before author                       | 30.12.2020 |                | PS |
| 3.  | Draft proposed & placed before the second member |            |                | PS |
| 4.  | Draft discussed/approved by Second Member.       |            |                | PS |
| 5.  | Approved Draft comes to the Sr.PS/PS             |            |                | PS |
| 6.  | Kept for pronouncement on                        |            |                |    |
| 7.  | File sent to the Bench Clerk                     |            |                |    |
| 8.  | Date on which file goes to the AR                |            |                |    |
| 9.  | Date on which file goes to the Head Clerk.       |            |                |    |
| 10. | Date of dispatch of Order.                       |            |                |    |
| 11. | Dictation Pad is enclosed                        |            |                |    |