

**आयकर अपीलीय अधिकरण "SMC" न्यायपीठ मुंबई**

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

श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष

BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 1571/Mum/2019

(निर्धारण वर्ष / Assessment Years 2008-09)

Mars Lifestyle Pvt. Ltd. 102, The Avenue, Opp. Hotel Leela, Andheri Kurla Road, Andheri (East), Mumbai	बनाम/ Vs.	The Income Tax Officer, Ward 10(2)(3) 2 <sup>nd</sup> Floor, Room No. 212, Aayakar Bhavan, M.K. Road, Mumbai-400 020
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AABCJ6433A		

अपीलार्थी की ओर से/ Appellant by	:	Shri Jitendra Singh, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Ms. Shreekala Pardeshai, DR

सुनवाई की तारीख / Date of hearing:	28.12.2020
घोषणा की तारीख / Date of pronouncement:	28.12.2020

**आदेश / ORDER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-17, Mumbai [in short 'the CIT(A)'] dated 23.01.2019 for the Assessment year 2008-09.

2. A request letter dated 28.12.2020 has been received from the assessee representative stating that the assessee has opted for Viwad Se Vishwas Scheme, 2020' (in short 'VSVS') and hence, want to withdraw the appeal. The relevant extract of the aforesaid letter is reproduced hereinbelow :



*"Ref. : In the matter of Mars Lifestke Pvt. Ltd.*

*Appeal No. : ITA 1571/Mum/2019*

*Bench – 'SMC'*

*Assessment Years : 2008-09*

*Sub : Request to grant permission to withdraw the appeal.*

*Respected Sir,*

*The abovementioned appeal is filed by the assessee against the order dated 23/01/2019 passed by Ld. CIT(A) – 17, Mumbai. I have been engaged to appear in this matter. Vakalatnama duly signed in my favour is enclosed herewith. However, the assessee is has opted for "Vivad se Vishwas Scheme, 2020" and filed the Form No. 1 & Form No. 2 before the designated authority on 23/12/2020. A copy of Form No. 1 & Form No. 2 is enclosed herewith. Therefore, in order to comply with the provisions of "Vivad se Vishwas Scheme, 2020, we request your Honours to grant us the permission to withdraw the abovementioned appeal and oblige.*

*I hope that Your Honours would accede to my request and allow us to withdraw the appeal. Inconvenience caused is deeply regretted.*

*Thanking you,*

*Yours faithfully,*

*Sd/-*

*(Jitendra Singh)*

*Advocate for the Assessee"*



3. Ms. Shreekala Pardeshai, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. In view of above request, the assessee is allowed to withdraw the appeal. Thus, the appeal of assessee is dismissed as withdrawn.

5. Liberty is granted to the assessee to revive the appeal in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeal in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [ Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. The appeal is dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open court on Monday, the 28<sup>th</sup> day of December, 2020.

Sd/-

(विकास अवस्थी/VIKAS AWASTHY)

(न्यायिक सदस्य / JUDICIAL MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 28.12.2020

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS



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

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

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Asstt. Registrar)**

**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**