

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

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA Nos. 2439/Mum/2019

(A.Y: 2009-10)

Ajay Offset Printers 101/102 Dhanraj Ind Estate Sitaram, jadhav Marg, Lower Parel, Mumbai – 400013.	बनाम/ Vs.	ITO – 2(1)(1) Aayakar Bhavan, Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAFA2027P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	Shri Dalpat Shah, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Brajendra Kumar, DR

सुनवाई की तारीख / Date of Hearing	01/01/2021
घोषणा की तारीख /Date of Pronouncement	01/01/2021

आदेश / ORDER

PAVAN KUMAR GADALE:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) - 48, Mumbai, passed u/s. 143(3) r.w.s 147 and 250 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 tax litigation by opting for ‘Vivad se Vishwas Scheme

2020'(VSVS2020) and filed an application in Form No. 1 & 2 under VSVS Rules 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 'Vivaad se Vishwas Scheme 2020' and has filed a letter dated 13.10.2020 mentioning that the assessee has applied under VSVS 2020 and awaiting Form-3 from the Income Tax Department. 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 Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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 01.01.2021

Sd/-
(PRAMOD KUMAR)
VICE PRESIDENT
Mumbai, Dated 01.01.2021

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

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