

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

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

ITA Nos. 3118 & 3119/Mum/2019

(A.Ys: 2011-12 & 2010-11)

Anand Film & Telecommunication P. Ltd., 1101 Raheja Classique, Building No. 3, New Link Road, Andheri (W), Mumbai – 400053	बनाम/ Vs.	ACIT, Circle – 16(1) Aayakar Bhavan, M.K Road, Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCA0599E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Ashok Mehta, 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

PER BENCH:

The assessee has filed these two appeals against the separate orders of Commissioner of Income Tax (Appeals) - 4, Mumbai, passed u/s. 271(1)(c) of the Income Tax Act, 1961.

2. At the time of hearing, the Ld. Counsel for the assessee submitted that there is a delay of 54 days in filing the appeals before the Hon'ble Tribunal and filed the affidavit for condonation of delay. We found the facts mentioned in the affidavit are reasonable and accordingly condone the delay and admit the appeals. Contra, Ld. DR has no specific objection.

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 the letter mentioning that the assessee intended to settle

the tax litigation by opting for 'Vivad se Vishwas Scheme 2020' (VSVS 2020). We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeals of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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, both the appeals filed by the assessee are dismissed.

Order pronounced in the open court on 01.01.2021

Sd/-
(PRAMOD KUMAR)
VICE PRESIDENT

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 01.01.2021

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	01.01.2021		PS
2.	Draft placed before author	01.01.2021		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			