

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

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

**ITA Nos. 4884, 4885, 4886 & 4887/Mum/2018
(A.Ys: 2008-09, 2009-10, 2010-11 & 2011-12)**

Ashwin Kumar N Sheth Plot No. 7, Hatkesh CHS, Vile Parle (W), Mumbai – 400056.	बनाम/ Vs.	DCIT, CC 4(2) Aayakar Bhavan, M.K. Road, Mumbai – 400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHPS2888R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Chetan Karia, 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 four appeals against the separate orders of Commissioner of Income Tax (Appeals) - 52, Mumbai, passed u/s. 271(1)(c) 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 application as envisaged by the Ld.AR. We are of the view that, no purpose will be served in keeping the appeals 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 Accordingly, we dismiss the appeals of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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, all the four 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