

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),
'B' BENCH MUMBAI**

BEFORE SHRI M.BALAGANESH, AM

&

SHRI AMARJIT SINGH, JM

**ITA No.4179/Mum/2019
(Assessment Year :2014-15)**

&

**ITA No.4180/Mum/2019
(Assessment Year :2013-14)**

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|--|-----|--|
| DCIT 13(1)(1), Room No.218, 2 nd Floor Aayakar Bhavan M.K.Road, Mumbai – 400020 | Vs. | M/s. Nirbhay Enterprises Pvt. Ltd., 33, Dhrinaman Plaza Behind Shoppers Stop Kalichand Path S.V.Road, Kandiwali (W) Mumbai – 400 067 |
| PAN/GIR No.AAACN5146P | | |
| (Appellant) | .. | (Respondent) |

| | |
|------------------------------|--------------------------|
| Assessee by | Shri Karanchand Kankaria |
| Revenue by | Shri Tharian Oommen |
| Date of Hearing | 11/02/2021 |
| Date of Pronouncement | 11/02/2021 |
| | |

आदेश / O R D E R

PER M. BALAGANESH (A.M):

These appeals in ITA No.4179/Mum/2019 & 4180/Mum/2019 for A.Y.2014-15 & 2013-14 respectively arises out of the order by the Id. Commissioner of Income Tax (Appeals)-21, Mumbai in appeal No.CIT(A)-

21/DCIT-13(1)(1)/IT-322/2016-17 & CIT(A)-21/DCIT-13(1)(1)/IT-139/2016-17 respectively dated 28/02/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 28/10/2016 & 26/03/2016 respectively by the Id. Dy. Commissioner of Income Tax Circle 13(1)(1), Mumbai (hereinafter referred to as Id. AO).

2. Assessee vide its authorised representative's letters dated 08/02/2021, prayed for withdrawal of appeals in 4179/Mum/2019 & 4180/Mum/2018. For the sake of convenience, the letters are reproduced hereunder:-

NIRBHAY ENTERPRISES PVT.LTD.

CIN : U67120MH1996PTC100727
Office No 515, B-Wing, 4th Floor, ORM Premises, Aarey Milk Colony, Royal Palms, Goregaon (East) Mumbai - 400065

8th February, 2021

To,
The Registrar
Income Tax Appellate Tribunal
'B' Bench,
Mumbai

Dear Sir,

SUB : Withdrawal of Appeal for A.Y. 2013-14


REF : ITA No: 4180/MUM/2019

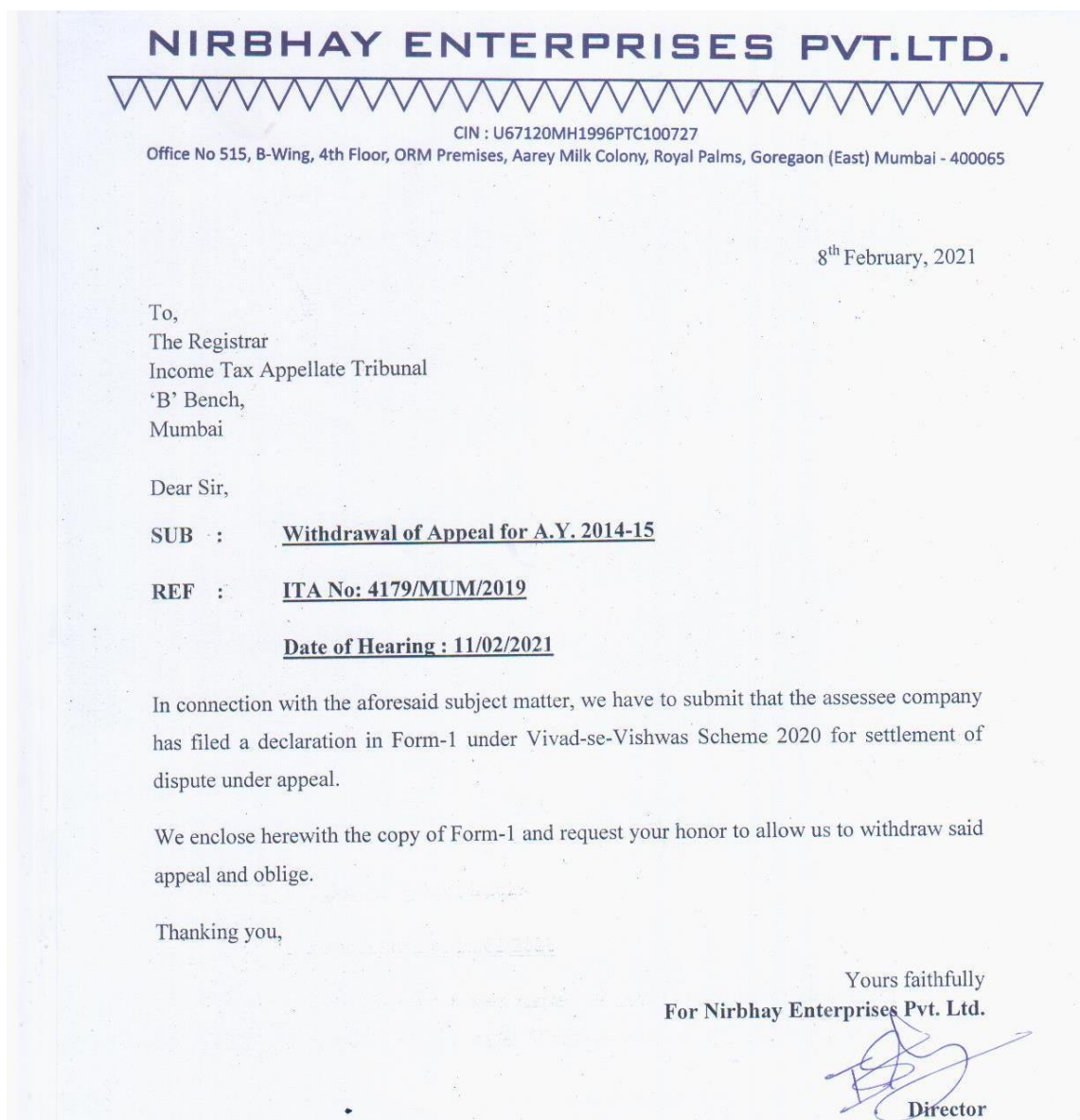
Date of Hearing : 11/02/2021

In connection with the aforesaid subject matter, we have to submit that the assessee company has filed a declaration in Form-1 under Vivad-se-Vishwas Scheme 2020 for settlement of dispute under appeal.

We enclose herewith the copy of Form-1 and request your honor to allow us to withdraw said appeal and oblige.

Thanking you,

Yours faithfully
For Nirbhay Enterprises Pvt. Ltd.

Director



3. Ld. DR has not raised any objection.

4. We have heard both the parties and perused the records, especially the Application for withdrawal of the Appeals. We find that assessee had preferred application under 'Vivad se Vishwas Scheme-2020' to settle its tax dispute for the impugned assessment year. Hence, there is no point in keeping this appeals pending in view of the decision of the Hon'ble Madras High Court in the case of Nannusamy Mohan (HUF) vs. ACIT in T.C.A. No.372 of 2020 dated 16.10.2020. Accordingly, we treat these appeals of the revenue as withdrawn giving liberty to the assessee that in case if the

declaration filed by it under 'Vivad Se Viswas Scheme-2020' does not attain logical conclusion for any reason whatsoever, then this appeal shall get restored to its original form based on the application preferred by the assessee in this regard. With aforesaid observations, this appeals of the revenue are dismissed as withdrawn.

5. In the result, the appeals of the Revenue are dismissed as withdrawn.

Order pronounced in the open Court on 11/02/2021.

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 11/02/2021
KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai