

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

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 7363/Mum/2018

(Assessment Years: 2013-14)

DCIT – CC8(3) Rm No. 659, 6 th Floor, Aayakar Bhavan, M.K. Road, Mumbai – 400020.	बनाम/ Vs.	Trupti Sharad Shah 304, Heritage Plaza, J.P. Road, Andheri (W), Mumbai - 400053
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABYPS0340N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri T.S. Khalsa, DR
प्रत्यर्थी की ओर से/Respondent by :	Smt. Trupti Sharad Shah

सुनवाई की तारीख / Date of Hearing	30/12/2020
घोषणा की तारीख/Date of Pronouncement	30/12/2020

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The revenue has filed an appeal against the order of Commissioner of Income Tax (Appeals) -50, Mumbai, passed u/s. 143(3) of the Income Tax Act, 1961.

2. At the time hearing, the assessee submitted that the assessee is intended to settle the tax litigation by

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 Accordingly, we dismiss the appeal of the revenue as withdrawn and the appellant is given liberty to move an application u/s 254(2) of the Act to recall the present order in accordance with the provisions of law.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

Order pronounced in the open court on 30.12.2020

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 30/12/2020

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