

**आयकर अपीलिय अधिकरण "SMC" न्यायपीठ मुंबई**

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, MUMBAI**

श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 280/Mum/2019  
(निर्धारण वर्ष / Assessment Years 2011-12)

आयकर अपील सं./ ITA No. 281/Mum/2019  
(निर्धारण वर्ष / Assessment Years 2012-13)

M/s Shreenath Enterprises 6, Samarth Sadan, Pitambar Lane, Mahim, Mumbai-400 016	बनाम/ Vs.	The Asst. Commissioner of Income Tax, Circle 18(3), room No. 209, Piramal Chambers, Parel, Mumbai-400 012
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AACFS2959Q		

अपीलार्थी की ओर से/ Appellant by	:	None (opted for VSVS)
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Sushil Mishra, DR

सुनवाई की तारीख / Date of hearing:	28.12.2020
घोषणा की तारीख / Date of pronouncement:	28.12.2020

**आदेश / ORDER**

These appeals by the assessee are directed against the orders of Commissioner of Income Tax (Appeals)-48, Mumbai [in short 'the



CIT(A)'] for the Assessment years 2011-12 & 2012-13 dated 26.03.2014 & 08.10.2018, respectively.

2. A request letter dated 28.12.2020 has been received from the assessee stating that the assessee has opted for 'Vivad Se Vishwas Scheme, 2020' (in short 'VSVS') and hence, want to withdraw appeals for both the Assessment Years i.e. AY 2011-12 & 2012-13. The relevant extract of the aforesaid letter is reproduced herein below:

"Re: Appeal No. ITA/280/Mum/2019 and  
ITA/281/Mum/2019 P.A.N. AACFS2959Q

Assessment year: 2011-12 and Assessment year  
2012-13

*This is with reference to our above appeals and accordingly we would like to submit as follow:*

*We have decided to opt "VIVAD Se Vishwas Scheme 2020" and already submitted Form No. 1 and 2 on 27<sup>th</sup> December, 2020 for Assessment Year 2011-12. The copy of the acknowledgement for the same is enclosed for your kind reference.*

*For Assessment Year 2012-13, the issues covered in the appeal are identical to Assessment Year 2011-12 and we are in the process of submitting the application under "Vivad se Vishwas Scheme 2020" for the said assessment year also.*

*Accordingly, we will be withdrawing both the above appeals after receipt of certificate in Form No. 3 from the appropriate authority under the said "Vivad se Vishwas Scheme 2020"*

*In view of above, we request you to grant suitable adjournment in the matter. Thanking you and assuring of our cooperation at all times.*

*Yours faithfully  
For Shreenath Enterprises  
Sd/-  
(Account Manager)"*



3. Shri Sushil Mishra, representing the Department stated that the Department has no objection if the assessee wants to withdraw the appeals to avail the benefit of 'VSVS'.

4. In view of above request, the assessee is allowed to withdraw the appeals. Thus, the appeals of assessee are dismissed as withdrawn.

5. Liberty is granted to the assessee to revive the appeals in the event application filed by the assessee under VSVS fails to mature. It is further made clear that if the assessee /appellant seeks to restore the appeals in the event assessee's declaration made under VSVS is not accepted, the Registry shall not insist for filing of application for condonation of delay, if the Miscellaneous Application for recalling the order is filed beyond time on account of delay in communication of outcome under VSVS. [ Re. M/s. Nannusamy Mohan(HUF) vs. ACIT in T.C.A No.372 of 2020 decided on 16/10/2020 by Hon'ble Madras High Court].

6. The appeals are dismissed as withdrawn with the liberty aforesaid.

Order pronounced in the open court on Monday, the 28<sup>th</sup> day of December, 2020.

Sd/-

(विकास अवस्थी/VIKAS AWASTHY)

(न्यायिक सदस्य / JUDICIAL MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 28.12.2020

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS



**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /  
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**