

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

**BEFORE SHRI VIKAS AWASTHY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 5262/MUM/2019
Assessment Year: 2014-15**

M/s Santa Oasis City LLP.,
1201, Peninsula Business
Park, Tower B, G K Marg,
Lower Parel (W),
Mumbai-400013.

PAN No. ACLFS 3969 F

Appellant

Vs. ITO 21(3)(2),
2nd floor, Piramal Chambers,
Parel, Mumbai-400012.

Respondent

Assessee by : None
Revenue by : Mr. Sanjay J. Sethi, DR

Date of Hearing : 08/03/2021
Date of pronouncement : 08/03/2021

ORDER

PER N.K. PRADHAN, A.M.

This is an appeal filed by the assessee. The relevant assessment year is 2014-15. The appeal is directed against the order of the Commissioner of Income Tax (Appeals)-48, Mumbai [in short 'CIT(A)'] and arises out of the assessment completed u/s 143(3) of the Income Tax Act 1961, (the 'Act').

2. The assessee/appellant has filed a letter dated 07.03.2021 before the Tribunal stating that having opted for Vivad Se Vishwas Scheme, 2020, they have received Form -3 and therefore, they may be allowed to withdraw the above appeal.

We brought to the attention of the Ld. Departmental Representative the above submission of the appellant.

3. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act No. 3 of 2020) to provide for resolution of disputed tax and for matter connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17.03.2020 and published in the Gazette of India on 17.03.2020. In terms of the said Act, the assessee has been given an option to put an end to the tax disputes, which may be pending at different levels either before the First Appellate Authority or before the Tribunal or before the High Court or before the Supreme Court of India.

Considering the letter dated 07.03.2021 filed by the appellant, we are inclined to dismiss this appeal as withdrawn.

4. In the result, this appeal is dismissed as withdrawn.

Order pronounced in the open Court on 08/03/2021

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Mumbai;
Dated: 08/03/2021
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Dy./Assistant Registrar)
ITAT, Mumbai