

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-GUWAHATI 'e-COURT', KOLKATA**

**Before Shri P.M. Jagtap, Vice-President
& Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 240/GAU/2017
Assessment Year: 2010-2011**

**Oil India Limited,Appellant
Dibrugarh,
P.O. Duliajan, Dist, Dibrugarh,
Assam-786602
[PAN: AAAC02352C]**

-Vs.-

**Assistant Commissioner of Income Tax,.....Respondent
Circle-2, Dibrugarh,
Pushkara House, N.H. 37, Dibrugarh, Assam-786008**

Appearances by:

*Present for the assessee : Withdrawal application
Present for the Revenue : N o n e*

Date of concluding the hearing : July 03, 2020
Date of pronouncing the order : July 03, 2020

O R D E R

Per Bench:-

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals), Dibrugarh dated 13.10.2017.

2. In this case, the assessee has moved an application seeking withdrawal of the appeal on the ground that it has opted to settle the dispute involved in the said appeal under the Direct Tax Vivad Se Vishwas Act, 2020. It is also stated in the application that the required declaration in the prescribed Form 1 and Form 2 has been filed by the assessee and the Designated Authority has also issued the certificate in Form No. 3, a copy of which is enclosed with the application.

3. The Direct Tax Vivad Se Vishwas Act, 2020 has introduced a Dispute Resolution Scheme, which is applicable to all appeals/petitions filed by the tax-payers or Income Tax Department, which were pending until 31st January, 2020 before any Appellate Forum including the Income Tax Appellate Tribunal. The procedure to avail the said Scheme is prescribed as under:-

(i) Filing of declaration in Form 1 and Form 2

Declaration under section 4(1) of the Scheme shall be made in Form 1 consisting of the details regarding the appeal to be settled. Undertaking to be furnished by the declarant in Form 2 concerning the waiving of his right to seek or pursue any remedy under any law is to be accompanied along with Form 1.

(ii) Certificate from the Designated Authority in Form 3

The Designated Authority within 15 days from the receipt of the declaration in Form 1 and Form 2 will issue a certificate in Form 3 under section 5(1) of the Scheme determining the amount payable under the Scheme.

(iii) Payment of taxes and withdrawal of appeal

The declarant shall pay the amount (if not already paid) as determined in Form 3 within 15 days from the date of receipt of such certificate. The declarant is also required to withdraw the appeal for which the declaration is filed after receipt of certificate under section 5(1) of the Scheme.

4. As already noted, the assessee has duly filed the declarations in Form 1 and Form 2 and the Designated Authority has also issued the certificate in Form 3 as per section 5(1) of the Scheme determining the tax payable by the assessee under the Scheme. On receipt of the said certificate in Form 3, the assessee is now seeking to withdraw this appeal

as required under the Scheme and keeping in view that the assessee has duly complied with the necessary requirements under the Scheme, we permit the withdrawal of this appeal filed by the assessee and dismiss the same as withdrawn.

5. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on July 03, 2020.

**Sd/-
(A.T. Varkey)
Judicial Member**

**Sd/-
(P.M. Jagtap)
Vice-President)**

Kolkata, the 3rd day of July, 2020

Copies to : (1) **Oil India Limited,
Dibrugarh,
P.O. Duliajan, Dist, Dibrugarh, Assam-786602**

(2) **Assistant Commissioner of Income Tax,
Circle-2, Dibrugarh,
Pushkara House, N.H. 37, Dibrugarh, Assam-786008**

(3) *Commissioner of Income Tax (Appeals), Dibrugarh;*

(4) *Commissioner of Income Tax- ,*

(5) *The Departmental Representative*

(6) *Guard File*

By order

*Sr. P.S./ DDO, ITAT, Guwahati,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.