

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA
(Virtual Court)**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)

**I.T.A. No. 191/Kol/2019
Assessment Year: 2010-11**

**M/s. SPML-HCL-JV.....Appellant
[PAN: AABCP 5721 B]**

vs.

JCIT, Range-59, Kolkata.....Respondent

Appearances by:

Sh. Ravi Tulsyan, appeared on behalf of the Assessee.

Sh. Supriyo Pal, Addl. CIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : August 12th, 2020

Date of pronouncing the order : August 19th, 2020

ORDER

Per J. Sudhakar Reddy, AM:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-24, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 02.11.2018 for the Assessment Year 2010-11.

2. The ld. Counsel for the assessee submitted that the assessee is availing the "*Vivad Se Vishwas Scheme*" and has filed an application in this regard. He wanted an adjournment or in the alternative pleaded for protection that, if its application under the scheme is rejected by the authorities, the appeal may be restored. He submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal. The ld. DR had no objection.

3. After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute under "*Vivad Se Vishwas Scheme*".

4. In the result, appeal of the assessee is dismissed as withdrawn.

Kolkata, the 19th August, 2020.

Sd/-
[S.S. Godara]
Judicial Member

Dated: 19.08.2020
Bidhan

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***M/s. SPML-HCL-JV, Block-A, 3rd Floor, 22, Camac Street, Kolkata.***
2. ***JCIT, Range-59, Kolkata.***
3. CIT(A)-24, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches