

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA BENCH "E" COURT AT KOLKATA**

**Before Shri S.S.Godara, Judicial Member and  
Dr.A.L. Saini, Accountant Member**

**ITA No.294/Pat/2018  
Assessment Year :2014-15**

|  |             |  |
|--|-------------|--|
| Jay Anand<br>B-97, P.C. Colony, Lohia<br>Nagar, K Ankerbagh,<br>patna-800 020<br><b>[PAN No. AJBPA 9783 E]</b> | <b>V/s.</b> | Income Tax Officer<br>Ward-1(1), Patna |
| अपीलार्थी /Appellant   | ..          | प्रत्यर्थी/Respondent                  |

|                                      |                                  |
|--------------------------------------|----------------------------------|
| अपीलार्थी की ओर से/By Appellant      | Shri K.N. Prasad, Advocate       |
| प्रत्यर्थी की ओर से/By Respondent    | Shri Ajay Kumar, Addl. CIT-SR-DR |
| सुनवाई की तारीख/Date of Hearing      | 15-09-2020                       |
| घोषणा की तारीख/Date of Pronouncement | 15-09-2020                       |

**आदेश /ORDER**

**PER S.S.Godara, Judicial Member:-**

This assessee's appeal for assessment year 2014-15 arises against the Commissioner of Income Tax (Appeals)-Patna's order dated 25.09.2018 passed in case No.ITBA/APL/250/2018-19/1012575293(1) involving proceedings 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. Learned Counsel submitted at the outset that the assessee is availing settlement under the "*Vivad Se Vishwas Scheme*". It has also filed an application dated 15.09.2020 to this effect. Learned departmental representative does not raise any objection.

3. After hearing foregoing rival submissions, we dismiss the instant appeal as withdrawn with a rider that the same shall be restored in case the assessee fails to avail its settlement under the “*Vivad Se Vishwas Scheme*” for technical reasons.

4. This assessee appeal is dismissed as withdrawn in above terms.

Order pronounced in open court at the close of hearing on Tuesday 15<sup>th</sup> September, 2020

Sd/-  
(A.L. Saini)  
(Accountant Member)

Sd/-  
(S.S.Godara)  
(Judicial Member)

\*Dkp Sr.P.S.

दिनांक:- 15/09/2020 कोलकाता/Kolkata।

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Jay Ananad B-97, P.C.Colony, Lohia Nagar, K Ankerbagh, Patna-800 020
2. प्रत्यर्थी/Respondent-Income Tax Officer Ward-1(1), Patna
3. संबंधित आयकर आयुक्त पाटना/ Concerned CIT Patna
4. आयकर आयुक्त- अपील पाटना / CIT (A) Patna
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण पाटना, / DR, ITAT, Patna
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
पाटना ।

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