

IN THE INCOME TAX APPELLATE TRIBUNAL “A (SMC) BENCH, KOLKATA

(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)

[Before Shri A. T. Varkey, JM]

I.T.A. Nos. 1785 to 1787/KOL/2019
Assessment Years:2013-14 to 2015-16

Soveet Gupta (PAN: AQYPG9328F)	Vs.	Income-tax officer, Wd-1(2), Siliguri
Appellant		Respondent
Date of Hearing (Virtual)	25.09.2020	
Date of Pronouncement	25.09.2020	
For the Appellant	Shri Subash Agarwal, Advocate	
For the Respondent	Shri Jayanta Khanra, JCIT	

ORDER

All these appeals preferred by the assessee against the separate orders of Ld. CIT(A), Siliguri dated 19-06-2019 for assessment years 2013-14 to 2015-16.

2. At the outset, Ld. AR of the assessee Shri Subash Agarwal brought to our notice that assessee is opting/opted to avail the benefit of Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’). In the light of the aforesaid submission since the assessee intends to opt for the said scheme under Direct Tax Vivad Se Vishwas Scheme, 2020, there is no point in keeping the impugned appeals pending.

3. In the light of the aforesaid discussion and the fact that assessee intends to opt for the said scheme, therefore, we allow the assessee to withdraw the impugned appeals. In case, if the competent authority as per the scheme does not accept the assessee’s intention to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, we allow the assessee to withdraw the captioned appeals.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeals, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. In the result, all the appeals of assessee are dismissed as withdrawn.

Order is pronounced in the open court on 25th September, 2020

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 25th September, 2020

**JD.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Soveet Gupta, C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2nd floor, Kolkata-700 069.
2. Respondent – ITO, Ward-1(2), siliguri.
3. CIT(A), Siliguri.
4. CIT- , Siliguri
5. DR, ITAT, Kolkata

/True Copy,

By order,

Assistant Registrar