

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

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

[Before Shri A. T. Varkey, JM]

I.T.A. No. 1452/KOL/2019

Assessment Year:2007-08

Alok Kundu (PAN: AGDPK1716G)	Vs.	Deputy Commissioner of Income-tax, Circle-47, Kolkata
Appellant		Respondent
Date of Hearing (Virtual)	25.09.2020	
Date of Pronouncement	25.09.2020	
For the Appellant	Shri Miraj D. Shah, AR	
For the Respondent	Shri Jayanta Khanra, JCIT	

ORDER

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-14, Kolkata dated 19-03-2019 for the assessment year 2007-08.

2. At the outset, Ld. AR of the assessee Shri Manish Tiwari 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 appeal 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 appeal. 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 appeal.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeal, 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 In the result, the appeal of assessee is dismissed as withdrawn.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 Alok Kundu, 38, Biseswar Banerjee Lane, Howrah, 711101
2. Respondent – Deputy Commr. Of Income Tax, Circle-47, Kolkata.
3. CIT(A)-14, Kolkata.
4. CIT- , Kolkata
5. DR, ITAT, Kolkata

/True Copy,

By order,

Assistant Registrar