

आयकर अपीलीय अधीकरण, न्यायपीठ – “SMC” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
 (समक्ष श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri A. T. Varkey, JM]
I.T.A. No. 1432/Kol/2019
Assessment Years: 2014-15

M/s Saraf Company Pvt. Ltd. (PAN: AADCS 8906 M)	Vs.	ITO, Ward-9(4), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	01.10.2020
Date of Pronouncement	01.10.2020
For the Appellant	Smt. Deepika Khater, AR
For the Respondent	Shri Jayanta Khanra, JCIT Sr. DR

ORDER

This appeal is preferred by the assessee against the order of Ld. CIT(A)-15, Kolkata dated 15/02/2019 for A Y. 2014-15.

2. At the outset, the Ld. AR Smt. Deepika Khater drew our attention to the fact that the appellant- assessee has decided to opt for the Direct Tax Vivad Se Viswas Scheme, 2020 (hereinafter, the ‘scheme’). In the light of the aforesaid fact since the assessee intends to opt for the said scheme of Direct Tax Vivad Se Viswas Scheme, 2020, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this application informing us the fact that assessee intends to opt for the said scheme and 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 Viswas 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 preclude the competent authority of Revenue to accept the assessee's said option / scheme for availing "Vivad Se Viswas Scheme, 2020".

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 1st October, 2020.

Sd/-

(A. T. Varkey)
Judicial Member

Dated: 1st October, 2020

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant – M/s Saraf Company Pvt. Ltd., 2, Jogendra Kaviraj Row, Burrabazar, 1st Floor, West Bengal-700007
2. Respondent – ITO, Ward-9(4), Kolkata
3. The CIT(A) –15, Kolkata (sent through e-mail)
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar