

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA 'VIRTUAL COURT' AT KOLKATA

[BEFORE SHRI J. SUDHAKAR REDDY, HON'BLE ACCOUNTANT MEMBER &
SHRI S.S. GODARA HON'BLE JUDICIAL MEMBER]

ITA No. 241/Pat/2019
Assessment Year: 2014-15

ACIT, Circle - 1, PatnaAppellant
Patna - 800 001.

Vs

Amit Kumar BankaRespondent
Jhauganj, Ghat Lane, Opp. Pittal ke Mahadeo,
Patna City, Patna - 800008.
[PAN: AAMPB 8300 JJ]

Appearances by:

Shri Ajay Kumar , Addl, CIT, Sr. DR appearing on behalf of the Revenue.

Shri A.K. Rastogi, Advocate appearing on behalf of the Assessee.

Date of concluding the hearing : September 22, 2020

Date of pronouncing the order September 22, 2020

ORDER

PER J. SUDHAKAR REDDY, HON'BLE AM

This appeal filed by the revenue is directed against the order of the Learned Commissioner of Income Tax (Appeals)- I, Patna, (hereinafter the 'Id. CIT (A)'), dt. 03.07.2019, passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), relating to the Assessment Year 2014-15.

2. The Id. Counsel for the assessee submitted that an application has been filed by the assessee for settlement of this dispute in this revenue appeal under the "Vivaad Se Vishwas Scheme".

3. Thus, this revenue appeal is dismissed as withdrawn with a condition that if the assessee's application for settlement of this revenue appeal is not accepted under the "Vivaad Se Vishwas Scheme", this appeal would get revived. The revenue

shall file suitable application for restoration of the appeal in such situation. In view of the above discussion, we dismiss this appeal conditionally, as withdrawn.

4. In the result, appeal of the revenue is dismissed.

Order Pronounced in the Open Court on 22nd September, 2020.

Sd/-

(S.S. Godara)
JUDICIAL MEMBER

Sd/-

(J. Sudhakar Reddy)
ACCOUNTANT MEMBER

Dated: 22/09/2020

Biswajit, Sr. PS

Copy of order forwarded to:

1. ACIT, Circle – 1, Patna.
2. Amit Kumar Banka, Jhauganj, Ghat Lane, Opp. Pittal ke Mahadeo, Patna City, Patna – 800008.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. Private Secretary
ITAT, Patna Bench