

आयकर अपीलिय अधीकरण, न्यायपीठ – “C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**

[Before Shri P. M. Jagtap, Vice-President and Shri A. T. Varkey, JM]

**I.T.A. No. 309 & 310/Kol/2020**  
**Assessment Year: 2011-12**

Chandana Mai (PAN: ALFPM 5470 J )	Vs.	ITO, Ward-2(2), Asansol
Appellant		Respondent

Date of Hearing (Virtual)	06.10.2020
Date of Pronouncement	07. 10.2020
For the Appellant	Shri U. Dasgupta, Advocate
For the Respondent	Shri Jayanta Khanra, D.R.

**ORDER**

**Per Shri A.T. Varkey, JM:**

These are two appeals preferred by the assessee against the separate orders of Ld. CIT(A)-Asansol dated 16.01.2020 for A.Y. 2011-12 confirming the order of the Assessing Officer u/s 271A and 271B of the Income Tax Act, 1961 (in short the Act).

2. At the outset, the Ld. Counsel for the assessee Shri U. Dasgupta brought to our notice that the assessee has opted for the Direct Tax Vivad Se Viswas Scheme, 2020 (hereinafter, the ‘scheme’). According to the counsel, the assessee has filed declaration in Form 1 and 2 before the competent authority and is awaiting Form 3 from the competent authority. In the light of the aforesaid fact since the assessee intends to opt and has already taken steps as per the scheme of Direct Tax Vivad Se Viswas Scheme, 2020, there is no point keeping the impugned appeals pending.

3. In the light of the aforesaid discussion, we treat this submission informing us the fact that assessee has opted for the scheme by filing Form-1 & Form-2, 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 action of filing Form 1 and 2 of the Vivad Se Viswas Scheme, 2020, then the assessee is at liberty to move applications for recalling these orders for both appeals. 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 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 In the result, appeals of the assessee are dismissed as withdrawn.

Order is pronounced in the open court on 07.10.2020.

Sd/-

(P. M. Jagtap)  
Vice President

Sd/-

(A. T. Varkey)  
Judicial Member

Dated: 07.10.2020

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Chandana Mai, Sodepur Sundar Chak, Asansol, Dist. Burdwan-713360.
2. Respondent- ITO, Ward-2(2), Asansol
3. The CIT(A)-Asansol (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata