

आयकर अपीलिय अधीकरण, न्यायपीठ –“B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष) श्री पी. एम. जगताप, उपाध्यक्ष एवं श्री ए.टी. वर्की, न्यायिक सदस्य)
 [Before Shri P.M. Jagtap, Vice President (KZ) & Shri A. T. Varkey, JM]

ITA No.1037/Kol/2019
Assessment Year: 2016-17

Deputy Commissioner of Income-tax, Central Circle-2(4), Kolkata.	Vs.	M/s. Future Plus Enterprises (PAN: AACFF9242P)
Appellant		Respondent
Date of Hearing (virtual)	13.10.2020	
Date of Pronouncement	13.10.2020	
For the Appellant	Shri Imokaba Jamir, CIT, DR	
For the Respondent	Shri S. K. Tulsian, Advocate	

ORDER

Per A. T. Varkey, JM:

This appeal preferred by the revenue is against the order of Ld. CIT(A)-20, Kolkata dated 20-02-2019 for assessment year 2016-17.

2. At the outset, the Ld. AR Shri S. K. Tulsian, Advocate drew our attention to the fact that the respondent-assessee has decided to opt for the Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’). Since the assessee-appellant has decided to opt for the ‘Vivad Se Vishwas Scheme, 2020’ for the assessment year 2016-17, there is no point in keeping the impugned appeals pending though it is that of the Revenue. We note that even in Revenue Appeal, the assessee can opt for the scheme and if the competent authority authorised by the scheme accepts the assessee’s proposal, then subject to remittance of tax and in accordance to the scheme, then Revenue can seek withdrawal of its Appeal.

3. In the light of the aforesaid discussion, we treat this information given at the Bar before us, though in virtual hearing that assessee intends to opt for the said scheme and therefore, we direct the assessee to file the requisite Forms necessary to opt for the scheme and mean while the impugned appeal is treated as dismissed as withdrawn. And in any case, if the competent authority as per the scheme does not accept the assessee’s intention/proposal

to opt for the Vivad Se Vishwas Scheme, 2020, or the assessee doesn't abide by the undertaking to opt for the scheme, then the Revenue is at liberty to inform this fact or move an application before this Tribunal for recalling this order. And in case if the assessee does not for any reason opt for the scheme, then the assessee is expected/duty bound to inform the Revenue/AO as well as this Tribunal about non-opting for the scheme. With the aforesaid caveat, we treat the appeal of revenue as withdrawn.

4. Needless to say that our aforesaid action treating the Revenue Appeal to be withdrawn in the light of the assessee undertaking to opt for the scheme, 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" or rejecting it in accordance to scheme/ law.

5. In the result, the appeal of revenue is treated as dismissed being withdrawn as discussed supra.

Order is pronounced in the open court on 13th October, 2020

Sd/-
P. M. Jagtap)
Vice President

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

Dated :13th October, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant –DCIT, Central Circle-2(4), Kolkata.
2. Respondent –M/s. Future Plus Enterprises, 55A, S. P. Mukherjee road, Kolkata-700 026.
3. CIT(A)-20, Kolkata. (sent through e-mail)
4. CIT- , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar
ITAT, Kolkata.