

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH,
“VIRTUAL HEARING” AT KOLKATA**

(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)

[Before Shri A. T. Varkey, JM & Dr. A. L. Saini, AM]

I.T.A. No. 217/Gau/2019
Assessment Year:2010-11

Mrs. Kalpana Dutta Das (PAN:ACBPD8877D)	Vs.	Assistant Commissioner of Income-tax, Circle-Tezpur, Tezpur
Appellant		Respondent
Date of Hearing	18.09.2020	
Date of Pronouncement	07.10.2020	
For the Appellant	Shri Dilip Kumar Biswal, AR	
For the Respondent	Shri Jayanta Mridha, JCIT, Sr. DR	

ORDER**Per Dr. A. L. Saini, AM**

This appeal preferred by the assessee against the order of Ld. CIT(A), Guwahati-1, Guwahati dated 07-02-2019 for assessment year 2010-11.

2. At the outset, the Ld. AR Shri Dilip Kumar Biswal drew our attention to the fact that the appellant-assessee has decided to opt for the Direct Tax Vivad Se Vishwas 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 Vishwas 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 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".

In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 07.10.2020

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

Sd/-
(Dr. A. L. Saini)
Accountant Member

Dated : 07.10. 2020

**JD.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Mrs. Kalpana Dutta Das, L/R of Late Dr. Nomal Ch. Das, C/o Dr. Das Hospital & Diagnostic Centre, Ward No. 3, Nakari, North Lakhimpur, Assam-787001.
2. Respondent – ACIT, Circle-Tezpur, Tezpur
3. CIT(A), Guwahati-1, Guwahati
4. CIT- , Guwahati
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.