

आयकर अपीलीय अधीकरण, न्यायपीठ –“A(SMC)” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A(SMC)” BENCH: KOLKATA**  
 (समक्ष) श्री ए.टी. वर्की, न्यायिक सदस्य)  
 [Before Shri Shri A. T. Varkey, JM]

**ITA No.1689/Kol/2019**  
**Assessment Year: 2015-16**

Rupa Jhunjunwala (PAN: AEFPJ1915E)	Vs.	Assistant Commissioner of Income-tax, Circle-51(1), Kolkata.
Appellant		Respondent
Date of Hearing (virtual)		16.10.2020
Date of Pronouncement		28.10.2020
For the Appellant		Shri Akkal Dudhwewala, AR
For the Respondent		Shri Jayanta Khanra, JCIT, CIT, DR

**ORDER**

This appeal preferred by the assessee is against the order of Ld. CIT(A)-15, Kolkata dated 16-05-2019 for assessment year 2015-16.

2. At the outset, the Ld. AR Shri Akkal Dudhwewala drew our attention to the fact that the assessee had opted for the Direct Tax Vivad Se Vishwas Scheme 2020 (hereinafter, the ‘scheme’) and accordingly has filed Form 1 and 2 before the competent authority as per the scheme in respect of this appeal and is awaiting the issue of Form No. 3 from the competent authority. However, taking into consideration the fact that since the assessee has already opted for the ‘Vivad Se Vishwas Scheme, 2020’ for the assessment year 2015-16, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this submission of the Ld AR informing us the fact that assessee has opted for the said scheme, 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 proposal 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".

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court on 28th October, 2020.

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

Dated :28th October, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant –Sm. Rupa Jhunjunwala, HB-319, Sector-III, Salt Lake City, Kolkata-700106.
- 2 Respondent –ACIT, Circle-51(1), Kolkata.
3. CIT(A)-15, Kolkata. (sent through e-mail)
4. CIT- , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar  
ITAT, Kolkata.