

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'C' BENCH, KOLKATA  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President  
&  
Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 732/KOL/2019  
Assessment Year: 2014-2015**

**Raj Kumar Agarwal,..... Appellant**  
**Eden House, 3<sup>rd</sup> Floor, Room No. 306,**  
**15, Gangadhar Babu Lane, Bow Bazar,**  
**Kolkata-700012**  
**[PAN:ACKPA0021B]**

**-Vs.-**

**Deputy Commissioner of Income Tax,..... Respondent**  
**Circle-1(1), Kolkata,**  
**Aayakar Bhawan,**  
**P-7, Chowringhee Square,**  
**Kolkata-700069**

**Appearances by:**

*Shri Miraj D. Shah, A.R., appeared on behalf of the assessee*  
*Shri Supriyo Paul, Sr. D.R., appeared on behalf of the Revenue*

Date of concluding the hearing : October 27, 2020  
Date of pronouncing the order : October 27, 2020

**O R D E R**

**Per Shri P.M. Jagtap, Vice-President:-**

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-1, Kolkata dated 05.03.2019.

2. In this case, the ld. Counsel for the assessee submitted that the assessee has decided to settle the dispute involved in the said appeal under the Direct Tax Vivad Se Vishwas Act, 2020. The ld. Counsel stated that the assessee has duly filed the declarations in Form No. 1 and Form No. 2 but the Designated Authority has not issued the certificate in Form

No. 3 as per Section 5(1) of the Scheme so far determining the tax payable by the assessee under the same Scheme.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, we permit the assessee to withdraw this appeal and dismiss the appeal with the liberty to the assessee that in case, there is any problem in issuance of the certificate in Form No. 3 by the Designated Authority or any other such situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, it will have the liberty to approach this Tribunal with a request for restoration of this appeal.

**4. In the result, the appeal filed by the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on October 27, 2020.

**Sd/-  
(A.T. Varkey)  
Judicial Member**

**Sd/-  
(P.M. Jagtap)  
Vice-President)**

**Kolkata, the 27<sup>th</sup> day of October, 2020**

*Copies to :* (1) **Raj Kumar Agarwal,  
Eden House, 3<sup>rd</sup> Floor, Room No. 306,  
15, Gangadhar Babu Lane, Bow Bazar, Kolkata-700012**

(2) **Deputy Commissioner of Income Tax,  
Circle-1(1), Kolkata, Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069**

(3) *Commissioner of Income Tax (Appeals)-1, Kolkata;*

(4) *Commissioner of Income Tax- ,*

(5) *The Departmental Representative*

(6) *Guard File*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**