

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH,
“VIRTUAL HEARING” AT KOLKATA**
(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य
[Before Shri A. T. Varkey, JM]

I.T.A. No. 99/Gau/2019
Assessment Year:2009-10

M/s. Associated Works, Namrup (PAN: AAJFA6759M)	Vs.	Assistant Commissioner of Income-tax, Circle-2, Dibrugarh
Appellant		Respondent

Date of Hearing	02.11.2020
Date of Pronouncement	13.11.2020
For the Appellant	N o n e
For the Respondent	Shri Jayanta Mridha, JCIT, Ld. DR

ORDER

This appeal is preferred by the assessee against the order of Ld. CIT(A), Dibrugarh dated 16-01-2019 for assessment year 2009-10.

2. At the outset, it is noted that the partner of the assessee Shri Pranjal Dutta has filed a letter dated 29.10.2020 informing the Tribunal that the assessee is contemplating to opt for the Direct Tax Vivad Se Vishwas Scheme 2020 (hereinafter, the ‘scheme’). Therefore, taking into consideration the fact that since the assessee is opting for the ‘Vivad Se Vishwas Scheme, 2020’ for the assessment year 2009-10, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this submission of the partner of the assessee informing the Tribunal the fact that assessee is opting for the said scheme, therefore, I 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, or the assessee changes its mind not to opt for the scheme for any

reason, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, I allow the assessee to withdraw the captioned appeal.

4. Needless to say that my 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 In the result, the appeal of assessee is dismissed as withdrawn.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 13th November, 2020.

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

Dated : 13th November, 2020

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Associated Works, Munni Market, 2nd floor, Opposite HUB, G. S. Road, Guwahati, Assam-781007
2. Respondent – ACIT, Circle-2, Dibrugarh
3. CIT(A), Dibrugarh
4. CIT- Dibrugarh ,
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.