

**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. Nos. 341/Gau/2019**
Assessment Years:2011-12

Sunita Choudhury, (PAN: ABGPC9077L)	Vs.	Income-tax Officer, Wd-2, Tinsukia
Appellant		Respondent

&

I.T.A. Nos. 342/Gau/2019
Assessment Years:2011-12

Vishal Choudhury, (PAN: ABHPC5773A)	Vs.	Income-tax Officer, Wd-2, Tinsukia
Appellant		Respondent

Date of Hearing	05.11.2020
Date of Pronouncement	13.11.2020
For the Appellant	Shri Sanjay Modi, AR
For the Respondent	Shri Amitava Sen, DR

ORDER

Both these appeals are preferred by the different assessee against the separate orders of Ld. CIT(A), Dibrugarh dated 23-05-2019 for assessment year 2011-12.

2. At the outset, the Ld. Counsel for the assessee Shri Sanjay Modi brought to our notice that the assessee's had opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the 'scheme') and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No. 3 from the Competent Authority. Therefore, taking into consideration the fact that since the assessee's are opting for the Scheme for the AY 2011-12, there is no point in keeping the impugned appeals pending.

3. In the light of the aforesaid discussion, I treat this submission of the Ld AR informing the Tribunal the fact that assessee's are opting for the said scheme, therefore, I allow the assessee's to withdraw the impugned appeals. 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's are at liberty to move an application individually also for recalling this order. With the aforesaid caveat, I allow the assessee to withdraw the captioned appeals.

4. Needless to say that my aforesaid action allowing the assessee to withdraw the appeals, 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 In the result, both the appeals of assessee are dismissed as withdrawn.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 – Smt. Sunita Choudhury & Shri Vishal Choudhury, C/o Dayal Enterprises, Makum road, Tinsukia-786146.
- 2 Respondent – ITO, Ward-2, Tinsukia
3. CIT(A), Dibrugarh
4. CIT- Dibrugarh
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.