

**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. 300/Gau/2019**
Assessment Year:2011-12

R. P. Choudhury & Sons (HUF) (PAN: AABHR8412G)	Vs.	Income Tax Officer, Ward-2, Tinsukia
Appellant		Respondent

Date of Hearing	04.11.2020
Date of Pronouncement	13.11.2020
For the Appellant	N o n e
For the Respondent	Shri Jayanta Mridha, DR

ORDER

This appeal is preferred by the assessee against the order of Ld. CIT(A), Dibrugarh dated 24-04-2019 for assessment year 2011-12.

2. None appeared on behalf of the assessee. But a withdrawal application has been placed on file. At the outset, it is noted that the assessee 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 is opting for the Scheme for the AY 2011-12, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this written submission 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, 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 In the result, the appeal of assessee is dismissed as withdrawn.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. R. P. Choudhury & Sons (HUF), C/o Dayal Enterprises, Makum Road, Tinsukia-786146 (Assam)
2. Respondent – ITO, Ward-2, Tinsukia
3. CIT(A), Dibrugarh
4. CIT-Dibrugarh,
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.