

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA
(Virtual Court)**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri Partha Sarathi Chaudhury, Judicial Member)

**I.T.A. No. 1600/Kol/2019
Assessment Year: 2014-15**

JCIT (OSD), CC-1(4), Kolkata.....Appellant

Vs.

**Sri Nityanand Sonthalia.....Respondent
[PAN: ALDPS 5358 M]**

**I.T.A. No. 1601/Kol/2019
Assessment Year: 2015-16**

JCIT (OSD), CC-1(4), Kolkata.....Appellant

Vs.

**Sri Kusumlata Sonthalia.....Respondent
[PAN: ABBPA 8446 Q]**

Appearances by:

Sh. Vijay Shankar, CIT(DR), appeared on behalf of the Revenue.

Sh. Nirav Seth, A/R, appeared on behalf of the Assessee.

Date of concluding the hearing : November 5th, 2020

Date of pronouncing the order : November 13th, 2020

ORDER

Per Partha Sarathi Chaudhury, JM:

Both these appeals preferred by the Revenue emanates from the order of the Learned Commissioner of Income Tax (Appeals)-20, Kolkata [hereinafter the "CIT(A)"], dated 26.03.2019 for the assessment years 2014-15 & 2015-16 respectively.

2. The Id. Counsel for the Revenue submitted that the assesseees are availing the "Vivad Se Vishwas Scheme 2020" and have filed applications in this regard dated 27.10.2020. The Id. D/R further submitted in this regard that he has no objection in withdrawing the appeals before us provided protection is given that in case the applications in "Vivad Se Vishwas Scheme 2020" filed by the assesseees herein if rejected by the Department then in that case the Revenue should be able to restore these appeals

before us. That after hearing the submissions of the Id. D/R in respect of these two appeals, we allow the Id. D/R to withdraw the aforestated appeals with the protection that in case the applications of the assessee is not accepted in the "Vivad Se Vishwas Scheme 2020" by the Department in such scenario the Revenue would be at liberty to file for restoration of both these appeals.

3. In the result, the appeals filed by the Revenue are dismissed as withdrawn.

Kolkata, the 13th November, 2020.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 13.11.2020
Bidhan

Sd/-
[Partha Sarathi Chaudhury]
Judicial Member

Copy of the order forwarded to:

1. ***JCIT (OSD), CC-1(4), Kolkata.***
2. ***Sri Nityanand Sonthalia, 1st Floor, Jayantika Apartment, 34, Pankaj Mallik Lane, Kolkata-700 019.***
3. ***Sri Kusumlata Sonthalia, 1st Floor, Jayantika Apartment, 34, Pankaj Mallik Lane, Kolkata-700 019.***
4. CIT(A)-20, Kolkata. (sent through mail)
5. CIT-
6. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches