

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA
VIRTUAL COURT HEARING

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri S.S. Godara, Hon'ble Judicial Member)

ITA No. 1913, 1779 & 1780 /Kol/2019
Assessment Year: 2010-11, 2011-12 & 2012-13

Deputy Commissioner of Income-Tax, Circle-5(1), Kolkata.....Appellant

Vs.

M/s. Spencers Retail Ltd.....Respondent
Duncan House
31, N.S. Road
Kolkata - 700 001
[PAN : AABCG 3443 R]

ITA No. 1949 Kol/2019
Assessment Year: 2010-11

CESC Ltd.....Appellant
(Successor to Spencers Retail Ltd. upon amalgamation)

Mr. Debabrata Bhattacharya
Vice President (Finance)
CESC Limited
CESC House
Chowringhee Square
Kolkata - 700 001
[PAN : AABCG 3443 R]

Vs.

Deputy Commissioner of Income-Tax, Circle-5(1), Kolkata.....Respondent

Appearances by:

Ms. Priyanka Salarpuria, A/R appeared on behalf of the assessee.
Smt. Ranu Biswas, Addl. CIT, D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : October 20th, 2020
Date of pronouncing the order : November 25th, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

These appeals filed by the revenue are directed against the separate orders of the Learned Commissioner of Income Tax (Appeals) – Kolkata, (hereinafter the "Id.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), for the Assessment Year 2010-11, 2011-12 & 2012-13.

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2. There is a delay of 51 days and 36 days in filing of revenue appeals in ITA Nos. 1779 & 1780 /Kol/2019, respectively. After perusing the petitions for condonation for delay, we are convinced that the revenue was prevented by sufficient cause in filing the appeals in time. Hence, we condone the delay and admit these appeals.

3. The Id. Counsel for the assessee submitted that they have filed applications under “*Vivad Se Viswas Scheme*” and that the revenue appeals should be dismissed as withdrawn. The Id. D/R submitted that she has no objection if the appeals are dismissed as withdrawn, subject to a rider that these appeals should be restored, in case the application for settlement of these disputes under the scheme is not accepted by the competent authorities.

4. Heard rival contentions. The assessee has filed an application for settlement of the disputes under “*Vivad Se Viswas Scheme*”. Thus, we dismiss all these revenue appeals as withdrawn with a condition that, the revenue will be at liberty to apply for restoration of the appeals so dismissed, in case the application made by the assessee under “*Vivad Se Viswas Scheme*” is not accepted by the competent authorities.

5. In the result, all these appeals of the revenue are dismissed as withdrawn.

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6. The Id. Counsel for the assessee submitted that the assessee is availing the “*Vivad Se Vishwas Scheme*” and has filed an application in this regard. He prayed that if its application under the scheme is rejected by the authorities, the appeal may be restored. He submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal. The Id. D/R had no objection.

7. After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute under “*Vivad Se Vishwas Scheme*”.

8. In the result, appeal of the assessee is dismissed as withdrawn.

Kolkata, the 25th day of November, 2020.

Sd/-
[S. S. Godara]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 25.11.2020
{SC SPS}

Copy of the order forwarded to:

1. M/s. Spencers Retail Ltd
Duncan House
31, N.S. Road
Kolkata - 700 001

2. CESC Ltd
(Successor to Spencers Retail Ltd. upon amalgamation)
Mr. Debabrata Bhattacharya
Vice President (Finance)
CESC Limited
CESC House
Chowringhee Square
Kolkata - 700 001

3. Deputy Commissioner of Income-Tax, Circle-5(1), Kolkata

4. CIT(A)-

5. CIT- ,

6. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches