

**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. 353/Gau/2013**  
Assessment Year:2008-09

|   |     |  |
|---|-----|--|
| Mrs. Kalpana Dutta Das<br>(PAN: ACBPD8877D) | Vs. | Deputy Commissioner of Income-tax,<br>Circle-Tezpur. |
| Appellant                                   |     | Respondent   |

|                       |                             |
|-----------------------|-----------------------------|
| Date of Hearing       | 02.11.2020                  |
| Date of Pronouncement | 06.11.2020                  |
| For the Appellant     | Shri Dilip Kumar Biswas, AR |
| For the Respondent    | Shri Amitava Sen, JCIT,     |

**ORDER**

This appeal is preferred by the assessee against the order of Ld. CIT(A), Guwahati dated 05-03-2013 for assessment year 2008-09.

2. At the outset, the Ld. Counsel for the assessee Shri Dilip Kumar Biswas brought to our notice that the assessee intends to opt for the Direct Tax Vivad Se Vishwas Scheme 2020 (hereinafter, the ‘scheme’) and accordingly has filed Form 1 and 2 before the competent authority as per the scheme in respect of this appeal 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 ‘Vivad Se Vishwas Scheme, 2020’ for the assessment year 2008-09, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this submission of the Ld. AR 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 In the result, the appeal of assessee is dismissed as withdrawn.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 6th November, 2020.

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

Dated : 6th November, 2020

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Mrs. Kalpana Dutta Das, L/R of Late Dr. Nomal Chandra Das, C/o Dr. Das Hospital & Diagnostic Centre, Ward No. 3, Nakari, Lakhimpur-787001.
2. Respondent – DCIT, Circle-Tezpur.
3. CIT(A), Guwahati
4. CIT- Guwahati,
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.