

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

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

**I.T.A. No. 25/Kol/2019
Assessment Year: 2011-12**

Doctor Dipak Kumar Das.....Appellant
[PAN: ADFPD 9296 F]

Vs.

ACIT, Circle-1, Midnapore.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Supriyo Pal, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : December 3rd, 2020

Date of pronouncing the order : December 9th, 2020

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-11, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 24.07.2018 for the Assessment Year 2011-12.

2. There is a delay of 40 days in filing of the appeal. After perusing the condonation petition explaining the reason for the delay, we are convinced that the assessee was prevented by sufficient cause from filing of the appeal within time. Hence we condone the delay and admit the appeal.

2. The ld. Counsel for the assessee submitted that the assessee is availing the "*Vivad Se Vishwas Scheme*" and has filed an application in this regard. He wanted an adjournment or in the alternative pleaded for protection 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 ld. D/R had no objection.

3. After hearing the Id. D/R, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute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*”.

4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Kolkata, the 9th December, 2020.

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

Dated: 09.12.2020

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***Doctor Dipak Kumar Das, 375, Michael Madhusudan Nagar, Midnapore-721 001.***
2. ***ACIT, Circle-1, Midnapore.***
3. CIT(A)-11, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

Sd/-
[J. Sudhakar Reddy]
Accountant Member

By order

Assistant Registrar
ITAT, Kolkata Benches