

**IN THE INCOME TAX APPELLATE TRIBUNAL GAUHATI BENCH: GUWAHATI  
“VIRTUAL HEARING” AT KOLKATA**

[Before Shri A. T. Varkey, JM]

**I.T.A. No. 468/Gau/2019  
Assessment Year: 2011-12**

Rakesh Kr. Karwa (PAN: AEHPK 5799 K )	Vs.	ITO, Ward-2, Sivsagar
Appellant		Respondent

Date of Hearing (Virtual)	21.12.2020
Date of Pronouncement	21.12.2020
For the Appellant	Shri Kishore Jain, AR
For the Respondent	Shri Subhrajyoti Bhattacharya, D.R.

**ORDER**

This appeal is preferred by the assessee against the order of Ld. CIT(A)-Jorhat dated 05.12.2018 for A.Y. 2011-12.

2. At the outset, the Ld. Counsel for the assessee Shri Kishore Jain brought to my notice that the assessee has opted for the Direct Tax Vivad Se Viswas Scheme, 2020 (hereinafter, the ‘scheme’). According to the counsel, the assessee has filed declaration in Form 1 and 2 before the competent authority and is awaiting Form 3 from the competent authority. In the light of the aforesaid fact, since the assessee has opted for the scheme and has already taken steps as per the Direct Tax Vivad Se Viswas Scheme, 2020, there is no point keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this submission informing us the fact that assessee has opted for the scheme by filing Form-1 & Form-2, 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 action of filing Form 1 and 2 of the Vivad Se Viswas Scheme, 2020, then the assessee is at liberty to move application for

recalling this order. With the aforesaid caveat, I allow the assessee to withdraw this appeal.

4. Needless to say that my aforesaid action allowing the assessee to withdraw the appeal, will not preclude the competent authority of Revenue to accept the assessee's said option / scheme for availing "Vivad Se Viswas Scheme, 2020".

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 21.12.2020.

Sd/-

(A. T. Varkey)  
Judicial Member

Dated: 21<sup>st</sup> December, 2020

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Rakesh Kr. Karwa, S/o, Ram Gopal Karwa, Room No. 19, 3<sup>rd</sup> Floor, T. N. Tower, Paltan Bazar, Guwahati-781001
2. Respondent- ITO, Ward-2(2), Asansol
3. The CIT(A)- Guwahati
4. CIT- , Guwahati
5. DR, Gauhati Bench, Guwahati

True Copy

By Order

Sr. Private Secretary/ DDO  
ITAT, Gauhati Bench, Guwahati