

ITA No. 14/RAN/2020
Assessment Year: 2015-2016
&
ITA No. 25/RAN/2020
Assessment Year: 2015-2016
Shri Kishor Kumar, Ramgarh

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-RANCHI 'E-COURT', KOLKATA**

Before Shri J. Sudhakar Reddy, Accountant Member

**I.T.A. No. 14/RAN/2020
Assessment Year: 2015-2016
&
I.T.A. No. 25/RAN/2020
Assessment Year: 2015-2016**

Shri Kishor Kumar,..... Appellant
Village-Chhotki Pona, Postg. Barki Pona,
Ramgarh-825101, Jharkhand
[PAN:BCXPK0987J]

-Vs.-
Income Tax Officer,..... Respondent
Ward-2(3), Ramgarh

Appearances by:

Shri A.K. Mishra, C.A., appeared on behalf of the assessee
Shri Chinmaya Anurangabakar, JCIT, Sr. D.R., appeared on behalf of the Revenue

Date of concluding the hearing : December 28, 2020
Date of pronouncing the order : December 28, 2020

O R D E R

These appeals filed by the assessee are directed against the orders dated 26.11.2019 and 17.06.2019 of Id. Commissioner of Income Tax (Appeals), Hazaribagh, Jharkhand for the assessment year 2015-16.

2. In these cases, the Id. Counsel for the assessee submitted that the assessee has decided to settle the dispute involved in the said appeals under the Direct Tax Vivad Se Vishwas Act, 2020. The Id. Counsel stated that the assessee has duly filed the declarations in Form No. 1 and Form No. 2 but the Designated Authority has not issued the certificate in Form

No. 3 as per Section 5(1) of the Scheme so far determining the tax payable by the assessee under the same Scheme.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, I permit the assessee to withdraw these appeals and dismiss the appeals with the liberty to the assessee that in case, there is any problem in issuance of the certificate in Form No. 3 by the Designated Authority or any other such situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, it will have the liberty to approach this Tribunal with a request for restoration of these appeals.

4. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open Court on December 28, 2020.

**Sd/-
(J. Sudhakar Reddy)
Accountant Member**

Kolkata, the 28th day of December, 2020

- Copies to :*
- (1) ***Shri Kishor Kumar,
Village-Chhotki Pona, Postg. Barki Pona,
Ramgarh-825101, Jharkhand***
 - (2) ***Income Tax Officer,
Ward-2(3), Ramgarh***
 - (3) *Commissioner of Income Tax (Appeals), Hazaribagh, Jharkhand;*
 - (4) *Commissioner of Income Tax- ,*
 - (5) *The Departmental Representative*
 - (6) *Guard File*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.