

आयकर अपीलीय अधीकरण, न्यायपीठ – “वि” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “Virtual Court-B” KOLKATA*

Before **Shri J.Sudhakar Reddy, Accountant Member** and
Shri A.T.Varkey, Judicial Member

ITA No.1750/Kol/2019
Assessment Year:2014-15

Nisha Dhanania BE-281, Sector-1, Salt Lake City Kolkata-64 [PAN No.ACTPD 8004 G]	बनाम/ V/s.	Income Tax Officer, Ward-50(3), Uttarapan Building Complex, Ultadanga Kolkata-700 054
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.1751/Kol/2019
Assessment Year:2014-15

Riya Dhanania BE-281, Sector-1, Salt Lake City, Kolkata-64 [PAN No.BOPPD 2894 M]	बनाम/ / V/s.	Income Tax Officer, Ward-50(3), Uttarapan Building Complex, Ultadanga, Kolkata-54
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.1753/Kol/2019
Assessment Year:2014-15

Ram Babu Dhanania BE-281, Sector-1, Salt Lake City, Kolkata- 700064 [PAN No.ADRPD 7605 G]	बनाम/ V/s.	Income Tax Officer, Ward-50(3), Uttarapan Building Complex, Ultadanga, Kolkata-54
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S.S.Gupta, A.R
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanata Khanra, -DR
सुनवाई की तारीख/Date of Hearing	18-12-2020

ITA No.545/Kol/2019
Assessment Year:2015-16

Yogendra Prasad C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-69 [PAN No.AMPPP 7633 P]	<u>बनाम</u> / V/s.	Income Tax Officer Ward 2(2), Aayakar Bhawan, Matigara, Siliguri-734010
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.546/Kol/2019
Assessment Year:2015-16

Harinarayan Prasad C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-69 [PAN No.AMPPP 7633 P]	<u>बनाम</u> / V/s.	ACIT (OSD), Ward-1(2), Aayakar Bhawan, Matigara, Siliguri-734010
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No1396/Kol/2019
Assessment Year:2014-15

Sunil Kumar Saraf 29/1 Armenian Street, Kolkata-700 001 [PAN No.ATTPS 1526 M]	<u>बनाम</u> / V/s.	Income Tax Officer, Ward-36(2), Kolkata
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.1536 & 1537/Kol/2019
Assessment Years: 2011-12 & 2012-13

Rima Agarwal C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-69 [PAN No.ACQPA 9786 K]	<u>बनाम</u> / V/s.	Income Tax Officer, Ward-2(2), Aayakar Bhawan, Matigara, 'B' Wing,Siliguri-734010
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No2156/Kol/2019
Assessment Year:2014-15

Vikash Kumar Gupta C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-69 [PAN No.ADPPG 9191E]	<u>बनाम</u> / V/s.	Income Tax Officer, Ward-3(4), Kalimpong,
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

आवेदक की ओर से/By Appellant	Shri Subash Agarwal, Advocate
राजस्व की ओर से/By Respondent	Shri Jayanta Khanra- JCIT-DR
सुनवाई की तारीख/Date of Hearing	18-12-2020

ITA No.717/Kol/2018
Assessment Year:2015-16

Ms. Peden Doma Bhutia North Star Enterprise, Upper Tathangchen, Gangtok, East Sikkim [PAN No.AYDPB 9989 C]	<u>बनाम</u> / V/s.	Income Tax Officer Ward- 3(1), Aayakar Bhavan, Bhanupath, Gangtok, East Sikkim-737 101
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अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent
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अपीलार्थी की ओर से/By Appellant	Smt. Nilima Joshi, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Kharna, JCIT-DR
सुनवाई की तारीख/Date of Hearing	18-12-2020

ITA No.1641/Kol/2019
Assessment Year:2010-11

M/s Radheysham Arun Kumar (HUF), C/o M/s Salarpuria Jajodia & Co., 3 rd Floor, 7, Chittaranjan Avenue, Kolkata-700072 [PAN No.AACHR 7256 R]	<u>बनाम/</u> V/s.	ACIT, Circle-36 Aaykar Bhawan, Poorva, 9 th Floor, 110, Shantipally,
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S. Jhajhoria, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Kharna, JCIT-DR
सुनवाई की तारीख/Date of Hearing	18-12-2020

ITA No.1229/Kol/2019
Assessment Year:2014-15

M/s Jinvani Trading & Investment Co. Pvt. Ltd., 60-E & F, Bommasandra Industrial Area, Hosur Road Bangalore Karnataka-560099 [PAN No.AABCJ 1744 L]	<u>बनाम</u> / V/s.	Income Tax Officer Ward-8(4), Aayakar Bhavan, P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.334/Kol/2019
Assessment Year:2015-16

Sandeep Agarwal Nehru road, Khalpara, Siliguri, Dist. Darjeeling-	<u>बनाम</u> / V/s.	Income Tax Officer Ward-3(4), Aayakar Bhavan, B-Wing, Matigara, Siliguri-
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734005 [PAN No.ACUPA 0768 R]		734010
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.232/Kol/2019
Assessment Year:2015-16

Dharmesh Parekh 19, Synagogue Street, City Centre, 1 st Floor, Kolkata- 700001 [PAN No.AHZPP 7023 L]	<u>बनाम</u> / V/s.	ACIT, Circle-34, Aayakar BHawan Poorva, 110, Shantipally, 7 th Floor, Kolkata-107
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.2254/Kol/2019
Assessment Year:2014-15

Prakash Chowdhary (HUF) SF IV 10C, Sunrise Point, Action Area IIC, Rajarhat, Newtown, Kolkata-157 [PAN No.AAGHP 3592]	<u>बनाम</u> / V/s.	Income Tax Officer Ward- 49(4), Manicktala, Civil Centre, Uttarapana Complex, DS IV, Kolkata- 700 067
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

आवेदक की ओर से/By Assessee	None
राजस्व की ओर से/By Revenue	Shri Jayanta Kharna, JCIT-DR
सुनवाई की तारीख/Date of Hearing	18-12-2020
घोषणा की तारीख/Date of Pronouncement	18-12-2020

आदेश /O R D E R

PER BENCH:-

All the above captioned fifteen appeal(s) for assessment year(s) 2010-11, 2011-12, 2012-13, 2014-15, 2015-16 (appeal-wise); preferred by different assesseees are

against the separate orders of Commissioner of Income Tax (Appeals) passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred 'the Act').

2. Respective learned authorized representative(s) appearing for the assessee's submitted at the outset that the assessee availing settlement under the "Vivad Se Vishwas Scheme 2020" by filing necessary application(s) to this effect and wanted to withdraw these appeals. The Revenue is fair enough in not disputing this clinching factual position.

3. Faced with this situation, we dismiss all the instant appeal(s) as withdrawn with a rider that the same shall be restored in case of assessee's application for settlement filed under "Vivad Se Vishwas Scheme 2020" is not accepted for some reason by the Income Tax Department.

In the result, all the fifteen assessee's appeal(s) are dismissed as withdrawn in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on Friday, 18th December, 2020 at the time of hearing.

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

Sd/-
(लेखा सदस्य)
(J.Sudhakar Reddy)
Accountant Member

*Dkp-Sr.PS

दिनांक:- 18/12/2020 कोलकाता / Kolkata

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक / Assessee-Nisha Dhanania / Riya Dhanania / Ram Babu Dhanania BE-281, Sector-1, Salt Lake City, Kol-64 / Yogendra Prasad / Harinarayan Prasad / Rima Agarwal / Vikash Kumar Gupta C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1 Gibson Lane Suite 2123 2nd Floor Kolkata-69 / Sunil Kr. Saraf 29/1 Armenian St. Kolkata-001 / Ms. Peden Doma Bhutia North Star Enterprise, Upper Tathangchen, Gangtok, East Sikkim / M/s Radhyeshyam Arun Krmar (HUF), C/o M/s Salarpuria Jajodia & Co. 3rd Floor

7, Chittaranjan Avenue, Kol-72 / M/s Jinvani Tading & Investment Co. Pvt.Ltd., 60-E & F, Bommasandra Industrial Area, Hosur Rd. Bangalore-560099 / Sandeep Agarwal Nehru Rd. Khalpara / Siliguri, Dist. Darjeelingi-734005 / Dharmesh Parekh 19, Synagogue St., City Centre, 1st Fl, Kolkata-001 / Prakash Chowdhary (HUF), SF IV 10C, Sunrise Point, Action Area IIC, Rajarhat, Newtown, Kolkata-700157

2. राजस्व /Revenue-ITO Wd-50(3), Uttarapan Building Complex, Ultadanga,Kol-54
ITO Wd-2(2), Siliguri Aayakar Bhawan, Mitagara-734010 / ITO Wd-36(2), Kolkata / ITO Wd-3(1), Aayakar Bhawan, Bhanupath, Gangtok, East Sikkim-737 101 / ACIT, Cir-36 Kol 9th Floor,110, Shantipally, Kolkata-107 / ITO Wd-8(4) P-7, Chowringhee Sq. Kolkata-69 / ITO Wd-3(3) Aayakar Bhawan, B-Wing, Mitagara Siliguri-734010 / ACIT, Ciri-34, Poorva 110, Shantipally, 7th Floor, Kolkata-107 / ITO Wed-49(4), Manicktala, Civil Centre Uttarapan Complex, DS IV, Kolkata-67
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता/DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy /

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।