

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri S. S. Godara, Hon'ble Judicial Member)
[VIRTUAL COURT HEARING]

ITA No.614/Kol/2019
Assessment Years: 2012-13

Nirmaya Commotrade Pvt. Ltd......**Appellant**
P-17, New CIT Road,
Room No.7,1st Floor,
Kolkata - 700073.
[PAN : AADCN8152G]

Vs.

Income Tax Officer, Ward - 13(3), Kolkata.....**Respondent**

Appearances by:

Shri Amit Agarwal, Advocate, appeared on behalf of the assessee.

Shri Dhruvajyoti Ray, JCIT Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : December 9th, 2020

Date of pronouncing the order : December 14, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) - 5, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 04/12/2018 for the Assessment Year 2012-13.

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 After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute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 In the result, appeal of the assessee is dismissed as withdrawn.

Kolkata, the 14 day of December, 2020.

Sd/-
[S. S. Godara]
Judicial Member
Dated : 14.12.2020
Biswajit

Sd/-
[J. Sudhakar Reddy]
Accountant Member

ITA No.614/Kol/2019
Nirmaya Commotrade Pvt. Ltd
Assessment Years: 2012-13

Copy of the order forwarded to:

1. *Nirmaya Commotrade Pvt. Ltd.*
P-17, New CIT Road,
Room No.7,1st Floor,
Kolkata – 700073.

2. *Income Tax Officer, Ward – 13(3), Kolkata*

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches