

आयकर अपीलिय अधीकरण, न्यायपीठ –“B” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA**  
[Before Shri J. Sudhakar Reddy, AM and Shri A. T. Varkey, JM]

**I.T.A. No. 2325/Kol/2018**  
**Assessment Year: 2014-15**

Sanjay Tiwari (PAN: ABTPT4822D)	Vs.	ITO, Ward-50(3), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	08.01.2021
Date of Pronouncement	08.01.2021
For the Appellant	None
For the Respondent	Shri Dhrubajyoti Roy, JCIT

**ORDER**

**Per Bench:**

This is an appeal preferred by the assessee against the order of Ld. CIT(A)- 15, Kolkata dated 05.10.2018 for AY 2014-15.

2. None appeared on behalf of the assessee. At the outset, it is noticed from the letter of the assessee dated 16.12.2020 that the assessee had filed Form 1 and 2 under the Direct Tax Vivad Se Vishwas Act in respect of this appeal and the competent authority has issued form no. 3, a copy of the said letter along with Form No. 3 is available in file, which is before us. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AY 2014-15, there is no point in keeping the impugned appeal pending. In the light of the aforesaid discussion and the fact that assessee has opted for the said scheme and Form 3 has been issued by the Department, therefore, we allow the assessee to withdraw the impugned appeal.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/- J.S. Reddy  
Accountant Member

Sd/- (A. T. Varkey)  
Judicial Member

Dated: 08.01.2021

*JD, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Shri Sanjay Tiwari, BE-67, Sector-1, Salt Lake City, Kolkata-700 064.
2. Respondent- ITO, Ward-50(3), Kolkata
3. The CIT(A)- 15, Kolkata (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata