

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

I.T.A. Nos. 561 & 562/Kol/2019
Assessment Years: 2002-03 & 2003-04

The West Bengal State Co-operative Bank Ltd. (PAN: AAAAT 7072 N)	Vs.	ACIT(TDS), Circle-59, 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:

These appeals are preferred by the assessee against the separate orders of Ld. CIT(A)-24, Kolkata dated 19.12.2018 for AY 2002-03 & 2003-04 respectively.

2. None appeared on behalf of the assessee. At the outset, it is noticed that an application for withdrawal of appeal dated 29.12.2020 has been placed in file wherein the Ld. AR of the assessee has stated that the assessee had opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’) and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No. 3 from the Competent Authority. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AYs 2002-03 and 2003-04, there is no point in keeping the impugned appeals pending.

3. In the light of the aforesaid discussion, we treat this submission of the Ld. AR of the assessee informing the Tribunal the fact that assessee has opted for the said scheme, therefore, we allow the assessee to withdraw the impugned appeals. In case, if the competent authority as per the scheme does not accept the assessee's proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, we allow the assessee to withdraw the captioned appeals.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeals, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. In the result, the appeals of assessee are dismissed as withdrawn.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- The West Bengal State Co-operative bank Ltd., 24A, Waterloo Street, Kolkata-700069.
2. Respondent- ACIT(TDS), Circle-59, Kolkata
3. The CIT(A)- , 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