

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 224/Kol/2020
Assessment Year: 2016-17

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|--------------------------------------|-----|--|
| Ratna Choudhury (PAN: AFUPC8791D) | Vs. | Income-tax officer, ward-3(3), Bankura |
| Appellant | | Respondent |

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|---------------------------|------------------------------------|
| Date of Hearing (Virtual) | 08.01.2021 |
| Date of Pronouncement | 08.01.2021 |
| For the Appellant | N o n e |
| For the Respondent | Shri Dhrubojyoti Roy, JCIT, Sr. DR |

ORDER

Per Bench:

This appeal preferred by the assessee is against the order of Ld. CIT(A), Durgapur dated 25.11.2019 for A Y 2016-17. Appeal of the assessee is time barred by four days and condonation petition has been filed. After perusing the same, we condone the delay and admit the appeal for hearing.

2. None appeared on behalf of the assessee. At the outset, it is noticed that an application for withdrawal of appeal dated 16.09.2020 has been placed in file wherein 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 AY 2016-17, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this submission 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 appeal. 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 appeal.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeal, 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 appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-
(J. Sudhakar Reddy)
Accountant Member

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

Dated: 8th January, 2021

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Sm. Ratna Choudhury, Moyrapukur, P.O. Bishnupur, Pin-722122.
2. Respondent – ITO, Ward-3(3), Bankura.
3. The CIT(A)- Durgapur (sent through e-mail)
4. CIT , Durgapur
5. DR, Kolkata Benches, Kolkata (sent through e-mail)
/True Copy,

By order,

Assistant Registrar