

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. 1946/Kol/2019
Assessment Year: 2015-16

Kishor Shah (PAN: AIQPS4268J)	Vs	Assistant Commissioner of Income- tax, Circle-12(2), Kolkata.
Appellant	.	Respondent

Date of Hearing (Virtual)	08.01.2021
Date of Pronouncement	08.01.2021
For the Appellant	Shri Subahsh Agarwal, Advocate
For the Respondent	Smt. Ranu Biswas, Addl. CIT

ORDER

Per Bench:

This is an appeal preferred by the assessee against the order of Ld. CIT(A)- 17, Kolkata dated 04.06.2019 for AY 2015-16.

2. At the outset, Ld. AR of the assessee submitted 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 2015-16, 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 dismiss the impugned appeal of the assessee.

5. In the result, the appeal of the assessee is dismissed as withdrawn.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 Kishor Shah, 3rd floor, Front Building, 2/1, Rowland Road, Kolkata-700 020.
2. Respondent – ACIT Circle-12(2), Kolkata.
3. The CIT(A)- 17, 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