

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA
(Virtual Court)**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member)

**I.T.A. No. 2173/Kol/2019
Assessment Year: 2015-16**

Bairagya Construction Private Limited.....Appellant
[PAN: AAECB 6671 M]

Vs.

JCIT, Range-2, Durgapur.....Respondent

Appearances by:

Sh. Vishal Kr. Agarwal, A/R, appeared on behalf of the Assessee.

Sh. Supriyo Pal, Addl. CIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : January 5th, 2021

Date of pronouncing the order : January 13th, 2021

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), Durgapur [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 17.07.2019 for the Assessment Year 2015-16.

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. DR 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 After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute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 In the result, appeal of the assessee is dismissed as withdrawn.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 13th January, 2021.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 13.01.2021

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***Bairagya Construction Private Limited, New Bidhan Pally, Icchapur, Dist.- Burdwan, Durgapur-713 363.***
2. ***JCIT, Range-2, Durgapur.***
3. CIT(A), Durgapur. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches