

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH 'SMC' ALLAHABAD**

[THROUGH VIRTUAL COURT]

BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER

**ITA No.385/ALLD/2018
Assessment Year: 2008-09**

Rakesh Kumar Sahu HUF Manohari Ganj, Mardan Naka, Banda	v.	Income Tax Officer, 5(5), Banda
TAN/PAN:AAJHR 7385C		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri A.K. Singh, CIT (DR)
Date of hearing:	13.01.2021
Date of pronouncement:	14.01.2021

ORDER

PER SHRI VIJAY PAL RAO, JUDICIAL MEMBER:

This appeal of the assessee is directed against the order dated 01.06.2018 of CIT(A)-II, Kanpur for the A.Y. 2008-09.

2. None has appeared on behalf of the assessee despite the notice was issued through RPAD. Even on the earlier occasion none has appeared on behalf of the assessee despite the notice is issued.

3. The Id. DR has pointed out that the assessee has already opted for Vivad Se Vishwas Scheme and the application of the assessee has been considered by the

Commissioner by issuing Form No.3. He has filed a copy of Form No.3 issued by the competent authority.

4. Accordingly, in view of the fact that the assessee has already opted for Vivad Se Vishwas Scheme and the application of the assessee have been considered by the competent authority by issuing Form No.3, therefore, the present appeal of the assessee is not maintainable and the same is dismissed.

5. In the result, the appeal filed by the assessee is dismissed.

(Order pronounced on 14/01/2021 at Allahabad in the open Court through Video Conferencing)

[VIJAY PAL RAO]
JUDICIAL MEMBER

Dated: 14/01/2021

Aks/-

Copy forwarded to:

1. Appellant –
2. Respondent –
3. CIT(A) -
4. CIT
5. DR -