

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

**[THROUGH VIRTUAL COURT]**

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER  
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.169 /ALLD/2018  
Assessment Year: 2014-15**

Baldeo Prasad Gupta, r/o Kalu Kuwan, near Over bridge, Banda	v.	Income Tax Officer-5(4), Banda
TAN/PAN:AQCPG 3307Q		
(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 VIJAY PAL RAO, JUDICIAL MEMBER:**

1. This appeal by the assessee is directed against the order dated 29.01.2018 of CIT(A)-1, Kanpur for the A.Y. 2014-15.
2. None has appeared on behalf of the assessee despite the notice was issued through RPAD. It transpires from the record that repeated notices were issued to the assessee but there is no response on behalf of the assessee.

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. A copy of Form No.3 has been filed by the Id. DR.

4. Accordingly, in view of the fact that the assessee has already opted for Vivad Se Vishwas Scheme and the competent authority has issued 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)

Sd/-

[RAMIT KOCHAR]  
ACCOUNTANT MEMBER

Sd/-

[VIJAY PAL RAO]  
JUDICIAL MEMBER

Dated: 14/01/2021

Aks/-

Copy forwarded to:

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