

**IN THE INCOME TAX APPELLATE TRIBUNAL "A"**  
**(Virtual Court Hearing), BENCH KOLKATA**

**Before Sri J. Sudhakar Reddy, Accountant Member & Sri Sanjay Garg, Judicial Member**

**I.T.A. No.2454/KOL/2017**  
Assessment Year: 2010-11

**Smt. Sutapa Bhattacharjee.....Appellant**  
**25/5A, Northern Avenue Paikpara,**  
**Kolkata-700037.**  
**[PAN :ADRPB3178J]**

**ACIT-40, Kolkata .....Respondent**

**Appearances by:**

*Ms. Vijeta Untwalia Agarwal, FCA, appeared on behalf of the Appellant.*

*Shri Dhrubojyoti Roy, JCIT, appeared on behalf of the Respondent.*

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**I.T.A. No.905/KOL/2018**  
Assessment Year: 2014-15

**Sarla Sancheti.....Appellant**  
**4<sup>th</sup> Floor, Room No.81,**  
**207, Maharshi Devendra Road,**  
**Kolkata-700007.**  
**[PAN :AKVPS5968D]**

**ITO, Ward-45(2), Kolkata .....Respondent**

**Appearances by:**

*Ms. Aanchal Gupta, CA, appeared on behalf of the Appellant.*

*Shri Dhrubojyoti Roy, JCIT, appeared on behalf of the Respondent.*

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**I.T.A. No.2000/KOL/2017**  
Assessment Year: 2012-13

**Devbhoomi Awas Limited.....Appellant**  
**C/o.G.P. Agarwal & Associates,**  
**7A, Kiran Shankar Ray Road,**  
**2<sup>nd</sup> Floor, Kol-1.**  
**[PAN :AABCD5845Q]**

**DCIT, Circle-6(1), Kolkata .....Respondent**

**Appearances by:**

*None.*

*Shri Dhrubojyoti Roy, JCIT, appeared on behalf of the Respondent.*

Date of concluding the hearing : December 30, 2020

Date of pronouncing the order : January 20, 2021

### **ORDER**

#### **Per Bench:-**

All these appeals by the assessee are directed against the separate orders of the ld. Commissioner of Income Tax (Appeals), Kolkata (hereinafter the 'ld. CIT(A)') passed u/s 250 of the Income Tax Act, 1961 (the 'Act').

2. The assesseees have separately filed applications for withdrawal of the appeals as they are opting for availing the "Vivad Se Vishwas Scheme". The assesseees wanted an adjournment or in the alternative pleaded for protection that if its applications under the scheme are rejected by the authorities, these appeals may be restored. The assesseees submitted that if such an assurance is recorded in the order, they would withdraw these appeals before the Tribunal. The ld. D/R had no objection.

3. After hearing rival contentions, we dismiss these appeals as withdrawn with the condition that these appeals shall be restored in case the authorities do not approve the applications filed by the different assesseees for resolution of the dispute under "Vivad Se Vishwas Scheme".

4. In the result, all the appeals of the assesseees are dismissed as withdrawn.

***Kolkata, the 20<sup>th</sup> January, 2021.***

Sd/-  
**[Sanjay Garg]**  
Judicial Member

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 20.01.2021  
RS

*I.T.A. No.2454/KOL/2017  
Smt. Sutapa Bhattacharjee &  
I.T.A. No.905/KOL/2018  
Sarla Sancheti &  
I.T.A. No.2000/KOL/2017  
Devbhoomi Awas Limited*

*Copy of the order forwarded to:*

*1. (i) Smt. Sutapa Bhattacharjee*

*(ii) Sarla Sancheti*

*(iii) Devbhoomi Awas Limited*

*2. (i) ACIT-40, Kolkata*

*(ii) ITO, Ward-45(2), Kolkata*

*(iii) DCIT, Circle-6(1), Kolkata*

*3. CIT(A)-*

*4. CIT- ,*

*5. CIT(DR),*

True copy

By order

Assistant Registrar , Kolkata Benches