

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

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

**I.T.A. No.560/Kol/2019**  
Assessment Year: 2001-02

***The West Bengal State Co-operative Bank Ltd.....Appellant***  
***24A, Waterloo Street,***  
***Kolkata -700069.***  
***[PAN : AAAAT7072N]***

***ACIT(TDS), Circle-59, Kolkata.....Respondent***

**Appearances by:**

*None*

*Shri Vijay shankar, CIT, DR, appeared on behalf of the Respondent.*

Date of concluding the hearing : January 14, 2021

Date of pronouncing the order : January 28, 2021

**ORDER**

**Per Sanjay Garg:-**

The present appeal has been preferred by the assessee for the assessment year 2001-02 against the order of the Commissioner of Income Tax(Appeals)-24, Kolkata (hereinafter referred to as the 'CIT(A)') dated 19.12.2018.

2. This assessee has separately filed application for withdrawal of the appeal as he is opting for availing the "Vivad Se Vishwas Scheme". The assessee wanted an adjournment or in the alternative pleaded for protection that, if its application under the scheme is rejected by the authorities, this appeal may be restored. The assessee submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal without waiting for formal order of the Income Tax Department accepting his application under the scheme. The Id. D/R had no objection.

3. After hearing the Id. DR, we dismiss this appeal as withdrawn with a condition that this appeal shall be restored back to the file of ITAT, in case the authorities do not

approve of the application filed by the assessee for resolution of the dispute under "Vivad Se Vishwas Scheme".

4. In the result, the appeal of the assessee is dismissed as withdrawn.

***Kolkata, the 28<sup>th</sup> January, 2021.***

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

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

Dated : 28.01.2021  
RS

*Copy of the order forwarded to:*

1. *The West Bengal State Co-operative Bank Ltd*

2. *ACIT(TDS), Circle-59, Kolkata*

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches