

आयकर अपीलिय अधीकरण, न्यायपीठ –“B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
[Before Shri J. Sudhakar Reddy, AM and Shri A. T. Varkey, JM]

I.T.A. No. 151/Kol/2020
Assessment Year: 2016-17

Smt. Renuka Jana (PAN: ARUPJ8654N)	Vs.	Income-tax Officer, Wd-27(2), Haldia
Appellant		Respondent

Date of Hearing (Virtual)	28.01.2021
Date of Pronouncement	28.01.2021
For the Appellant	N o n e
For the Respondent	Smt. Ranu Biswas, Addl. CIT

ORDER

Per Shri A. T. Varkey, JM:

This appeal preferred by the assessee is against the order of Ld. CIT(A)-7, Kolkata dated 01.11.2019 for AY 2016-17.

2. None appeared on behalf of the assessee. However, it is noticed from a letter dated 22.01.2021 of the Ld. AR of the assessee Shri S. K. Tulsian that the assessee has opted for the Vivad Se Vishwas Scheme, 2020 (hereinafter referred to as the ‘Scheme’). Taking into consideration the fact that since the assessee has opted for the Scheme in respect of this appeal, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this letter of the Ld. AR of the assessee informing the Tribunal the fact that assessee has opted for the scheme. Therefore, we allow the assessee to withdraw the impugned appeal. In case, if the competent authority as per the scheme does not accept the assessee’s proposal to opt for the Vivad Se Vishwas Scheme, 2020, or if the assessee changes her mind later not to opt for the scheme for any reasons, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, we allow the assessee to withdraw the captioned appeal.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeal, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".
5. In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-
(J.S. Reddy)
Accountant Member

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 28.01.2021

JD, Sr. PS

Copy of the order forwarded to:

1. Appellant- Smt. Renuka Jana, Serpur, Contai, Dist. Purba Medinipur, Pin-721401.
2. Respondent – ITO, Ward-27(2), Kolkata.
3. The CIT(A)- 7, Kolkata (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata