

IN THE INCOME TAX APPELLATE TRIBUNAL, PATNA (VIRTUAL HEARING)

Before Sri Sanjay Garg, Judicial Member

I.T.A. Nos.46&47/Pat/2019
Assessment Years: 2011-12 & 2012-13

Santosh Kumar Singh.....Appellant
C/o. Sri Bireshwar Singh,
At-Prabhu Nath Nagar,
Chapra, Near Shiv Mandir, Tari
Saran, Bihar -841301.
[PAN : AZAPS6424R]

ITO, Ward-Chapra.....Respondent

Appearances by:

None

Shri Ajay Kumar, Addl. CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 21, 2021

Date of pronouncing the order : January 21, 2021

ORDER

Per Sanjay Garg:-

The present two appeals have been preferred by the assessee for the assessment years 2011-12 & 2012-13 against the order of the Commissioner of Income Tax(Appeals), Jamshedpur (hereinafter referred to as the 'CIT(A)').

2. None appeared on behalf of the assessee. At the outset, it is noticed from the letter dated 20.01.2021 of the Ld. AR of the assessee that the assessee had filed Form 1 and 2 under the Direct Tax Vivad Se Vishwas Act in respect of this appeal and the competent authority has issued Form no. 3, a copy of the said letter along with Form No. 3 is available in file, which is before us. Therefore, taking into consideration the fact that since the assessee has opted for the "Vivad Se Vishwas Scheme" for the AYs 2011-12 & 2012-13, there is no point in keeping the impugned appeals pending. In the light of the aforesaid discussion and the fact that assessee has opted for the said

scheme and Form 3 has been issued by the Department, therefore, we allow the assessee to withdraw the impugned appeal.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Kolkata, the 21st January, 2021.

Sd/-
[Sanjay Garg]
Judicial Member

Dated :21.01.2021
RS

Copy of the order forwarded to:

1. Santosh Kumar Singh
2. ITO, Ward-Chapra
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Sr. Private Secretary