

*IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA BENCH "SMC" AT KOLKATA*

Before **Shri Sanjay Garg, Judicial Member**

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| आयकर अपील सं.य/<br><b>ITA No.246/Pat/2019</b><br>Assessment Year:2013-14 |
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|--|----------------------|---|
| Minu Karmakar,<br><i>(legal heir of Lt. Kamal Karmakar)</i> C/o M/s<br>Lavanya Jewellery Store,<br>Swami Vivekanand path,<br>Bhagalpur,-812001<br><b>[PAN No.AKBPK 3849 G]</b> | <u>बनाम/</u><br>V/s. | Income Tax Officer,<br>Ward-1(2), Bhagalpur |
| अपीलार्थी /Appellant   | ..                   | प्रत्यर्थी /Respondent                      |

**Hearing through video Conferencing**

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|--------------------------------------|----------------------------------|
| अपीलार्थी/Applicant                  | Shri K.N. Prasad, Advocate       |
| प्रत्यर्थी की ओर से/By Respondent    | Shri Ajay Kumar, Addl. CIT-SR-DR |
| सुनवाई की तारीख/Date of Hearing      | 20-01-2021                       |
| घोषणा की तारीख/Date of Pronouncement | 20-01-2021                       |

**आदेश /O R D E R**

The present appeal has been preferred by the assessee against the order dated 11.02.2016 of the Commissioner of Income-tax (Appeals), Bhagalpur [hereinafter referred to as 'CIT(A)'].

2. At the outset, Ld. counsel for the assessee has submitted that since the assessee wants opted for '*Vivad Se Vishwas Scheme 2020*' and therefore, she intends to withdraw the present appeal. The Ld. DR has no objection for the said withdrawal.

In view of the above, I dismiss the appeal as withdrawn subject to the observation that if the Income Tax Authorities do not approve the opting of “Vivad Se Vishwas Scheme 2020” or assessee somehow is not able to take the benefit of the Scheme, he will be entitled to get this appeal restored.

Order pronounced in open court at the close of the hearing on Tuesday, 20<sup>th</sup> January, 2021.

Sd/-  
(Sanjay Garg)  
Judicial Member

Kolkata,  
\*Dkp/Sr.PS

दिनांक:- 20/01/2021 कोलकाता

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Minu Karmakar, C/o M/s Lavanya Jewellery Store, Swami Vivekanand Path, Bhagalpur-812001
2. प्रत्यर्थी/Respondent-ITO, Ward-1(2) Bhagalpur
3. संबंधित आयकर आयुक्त पाटना / Concerned CIT
4. आयकर आयुक्त- अपील पाटना / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण पाटना / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
पाटना ।