



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI P.M. JAGTAP, VICE PRESIDENT
AND CHANDRA MOHAN GARG, JUDICIAL MEMBER**

ITA No.423/CTK/2018

Assessment Year : 2011-2012

Shri Amit Kumar Behera, Chandmaripadia, Vyasakabi Nagar, Sahadevkhunta, Balasore	Vs.	ACIT, Balasore Circle, Balasore
PAN/GIR No.ACLPB 1296 N		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, AR
Revenue by : Shri M.K.Gautam, CIT DR

Date of Hearing : 19 /1/ 2021
Date of Pronouncement : 28 /1/2021

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the CIT(A)- Cuttack dated 3.10.2018 for the assessment year 2011-2012.

2. In this case, the assessee has moved an application dated 18.1.2021 seeking withdrawal of this appeal on the ground that he has decided to settle the dispute involved in the said appeal under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the declarations in Form No. 1 and Form No. 2 and the Designated Authority has issued the certificate in Form No. 3 as per Section 5(1) of the Scheme accepting the assessee's declaration under the same Scheme.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, we dismiss the appeal of the assessee treating the same as withdrawn. We also make it clear that in a situation, the grievance of assessee for the year under consideration could not be resolved under Vivad se Vishwas scheme, then the assessee would be entitled to seek recall of this dismissal order by filing a miscellaneous application.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on 28 /1/2021.

Sd/-
(C.M. Garg)
JUDICIAL MEMBER

sd/-
(P.M Jagtap)
VICE PRESIDENT

Cuttack; Dated 28 /1/2021
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant: Shri Amit Kumar Behera,
Chandmaripadia, Vyasakabi Nagar,
Sahadevkhunta, Balasore .
2. The respondent: ACIT, Balasore Circle,
Balasore .
3. The CIT(A), Cuttack
4. Pr.CIT- Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack