

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

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

**I.T.A. No.200/Kol/2019**  
Assessment Year: 2015-16

**Pawan Kumar Mundhra.....Appellant**  
**C/o Subash Agarwal &**  
**Associates, Advocates**  
**Siddha Gibson,**  
**1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor,**  
**Kolkata-700069.**  
**[PAN :AEAPM8359L]**

**DCIT, Circle-3(1), Siliguri.....Respondent**

**Appearances by:**

*None*

*Shri Dhrubojhoti Roy, JCIT, DR, appeared on behalf of the Respondent.*

Date of concluding the hearing : January 22, 2021

Date of pronouncing the order : February 03, 2021

**ORDER**

**Per Bench:-**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) (hereinafter the 'Id. CIT(A)') passed u/s 250 of the Income Tax Act, 1961 (the 'Act').

2. None appeared on behalf of the assessee. At the outset, it is noticed from the letters 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", there is no point in keeping the impugned appeal 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 appeals.

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 In the result, the appeal of assessee is dismissed as withdrawn.

***Kolkata, the 3<sup>rd</sup> February, 2021.***

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

Dated : 03.02.2021  
RS

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

*Copy of the order forwarded to:*

1. (i) Pawan Kumar Mundhra

2.(i) DCIT, Circle-3(1), Siliguri

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches