



**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. 140/CTK/2018**

Assessment Year : 2013-14

M/s. kumar Sunrise Jewellers, Municipal Complex, Main Road, Rayagada	Vs.	ITO, Rayagada Ward, Rayagada
PAN/GIR No. AALFK 1507 K		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri J.M.Patnaik, AR

Revenue by : Shri M.K.Gautam, CIT, DR

**Date of Hearing : 21 /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),1 Bhubaneswar dated 8.3.2018 for the assessment year 2013-14.

2. At the outset, Id A.R. of the assessee submitted that the assessee has moved an application dated 27.8.2020 to settle the dispute under the Direct Tax Vivad Se Vishwas Act, 2020 vide R.No.498149871270820, which is under process by the Pr. CIT, Range-1, Bhubaneswar. He, therefore, submitted that . 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, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed treating the same as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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/-  
**(Chandra Mohan 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: M/s. kumar Sunrise Jewellers,  
Municipal Complex, Main Road, Rayagada
2. The Respondent. ITO, Rayagada Ward, Rayagada.
3. The CIT(A)-1, Bhubaneswar
4. Pr.CIT- 1, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**