



**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.270/CTK/2016**  
Assessment Year : 2011-12

Basanta Kumar Mahapatra, HIG-A/41, Baramunda Housing Board Colony, Bhubaneswar.	Vs.	ITO, Ward -1(1), Bhubaneswar.
PAN/GIR No.AKYPM 8887 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri B.Panda, Sr. Adv  
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)-2, Bhubaneswar dated 3.7.2017 for the assessment year 2013-14.

2. In this case, the assessee has moved an application dated 19.1.2021 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, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed treating the same as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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: Basanta Kumar Mahapatra, HIG-A/41, Baramunda Housing Board Colony, Bhubaneswar.
2. The respondent: ITO, Ward -1(1), Bhubaneswar.
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**