

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA
(Virtual Court)**

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

**I.T.A. No. 447/Kol/2019
Assessment Year: 2009-10**

ACIT, Circle-22, Kolkata.....Appellant

Vs.

***Shri Thomas Mathew.....Respondent
[PAN: AIGPM 3808 G]***

Appearances by:

Sh. Devi Saran Singh, CIT, appeared on behalf of the Revenue.

Sh. Pulkit Chhajjer, A/R, appeared on behalf of the Assessee.

Date of concluding the hearing : January 11th, 2021

Date of pronouncing the order : February 5th, 2021

ORDER

Per J. Sudhakar Reddy:

This appeal filed by the Revenue is directed against the order of the Learned Commissioner of Income Tax (Appeals)-6, Kolkata [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 24.12.2018 for the Assessment Year 2009-10.

2. The Id. Counsel for the assessee submitted that the assessee is availing the "*Vivad Se Vishwas Scheme*" and has filed an application in this regard. He wanted an adjournment or in the alternative pleaded for protection that, if its application under the scheme is rejected by the authorities, the appeal may be restored. He submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal. The Id. DR had no objection.

3. After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute under "*Vivad Se Vishwas Scheme*".

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 In the result, appeal of the assessee is dismissed as withdrawn.

Kolkata, the 5th February, 2021.

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 05.02.2021

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***ACIT, Circle-22, Kolkata.***
2. ***Shri Thomas Mathew, Flat No. 801, 8th Floor, Vivarea, Tower A, Sane Guruji Marg, Jacob Circle, Mumbai-400 011.***
3. CIT(A)-6, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches