

**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. 361/Kol/2018
Assessment Year: 2014-15**

***M/s. Hanuman Mal Bhutoria HUF.....Appellant
[PAN: AABHH 0955 E]***

Vs.

ITO, Ward-34(3), Kolkata.....Respondent

Appearances by:

Sh. Miraj D. Shah, A/R, appeared on behalf of the Assessee.

Sh. Supriyo Pal, Addl. CIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : January 11th, 2021

Date of pronouncing the order : February 5th, 2021

ORDER

Per Sanjay Garg, JM:

This appeal filed by the assessee is directed against the order dated 21.11.2017 of the Learned Commissioner of Income Tax (Appeals)-10, Kolkata [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), for the Assessment Year 2014-15.

2. The ld. Counsel for the assessee has submitted that the assessee is availing the "Vivad Se Vishwas Scheme" and has filed an application in this regard. He has sought 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 has submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal. The ld. DR has no objection to such conditional withdrawal.

3. In view of the submissions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute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 In the result, appeal of the assessee is dismissed as withdrawn.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/-
[J. Sudhakar Reddy]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 05.02.2021

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***M/s. Hanuman Mal Bhutoria HUF, 11, Clive Row, Kolkata-700 001.***
2. ***ITO, Ward-34(3), Kolkata.***
3. CIT(A)-10, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches