

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'A', KOLKATA
[BEFORE SHRI P.M. JAGTAP, HON'BLE VICE PRESIDENT (KZ) &
SHRI A.T. VARKEY, HON'BLE JUDICIAL MEMBER]**

[THROUGH VIRTUAL COURT]

I.T.A. No. 1888/Kol/2019
Assessment Year: 2014-15

Smt. Laxmi Modi.....Appellant
The Millenium, 235/24, A.J.C. Bose Road,
Bhowanipur, Kolkata - 700 020.
[PAN: AJDPM 6504 D]

Vs

ACIT, Central Circle - 2(3), Kolkata.....Respondent

Appearances by:

None appearing on behalf of the Assessee.

Smt. Ranu Biswas, ACIT, Sr. DR appearing on behalf of the Revenue.

Date of concluding the hearing : February 05, 2021

Date of pronouncing the order : February 05, 2021

ORDER

PER BENCH:

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-20, Kolkata dated 18.07.2019.

2. In this case, the assessee submitted that she has decided to settle the dispute involved in the appeal under the Direct Tax Vivad Se Vishwas Act, 2020. She also stated that he has duly filed the declarations in Form No. 1 and Form No. 2 but the Designated Authority has not issued the certificate in Form No. 3 as per Section 5(1) of the Scheme so far determining the tax payable by the assessee 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, we permit the assessee to withdraw this appeal and dismiss the appeal with the liberty to the assessee that in case, there is any problem in issuance of the certificate in Form No. 3 by the Designated Authority or any other such situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, he will have the liberty to approach this Tribunal with a request for restoration of this appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order Pronounced in the Open Court on 5th February, 2021.

(A.T. VARKEY)
(JUDICIAL MEMBER)

(P.M. JAGTAP)
VICE PRESIDENT

Dated: 05/02/2021
Biswajit, Sr. PS

Copy of order forwarded to:

1. Smt. Laxmi Modi, The Millenium, 235/2A, A.J.C. Bose Road, Bhowanipur, Kolkata – 700 020.
2. ACIT, Central Circle – 2(3), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar
ITAT, Kolkata