

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'C', 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. 610/Kol/2019  
Assessment Year: 2014-15

*Naman Garg*.....*Appellant*  
*C/o. Subash Agarwal & Associates, Advocates,*  
*Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor,*  
*Kolkata - 700 069.*  
*[PAN: AWUPG 1491 P]*

*Vs*

*ITO, Ward 47(1), Kolkata*.....*Respondent*

**Appearances by:**

*Shri Subash Agarwal, Advocate 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)-14, Kolkata dated 26.02.2019.

2. In this case, the Id. counsel for the assessee has moved an application dated 02.02.2021 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Scheme, 2020, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.**

Order Pronounced in the Open Court on 5<sup>th</sup> February, 2021.

Sd/-  
(A.T. VARKEY)  
(JUDICIAL MEMBER)

Sd/-  
(P.M. JAGTAP)  
VICE PRESIDENT

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

Copy of order forwarded to:

1. Naman Garg, C/o. Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata – 700 069.
2. ITO, Ward 47(1), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar  
ITAT, Kolkata