

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri SANJAY GARG, Judicial Member**

आयकर अपील सं.य/ ITA No.624/Kol/2019 Assessment Year:2011-12
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Palash Kumar Srivastava, A-39, Moulana Azad Sarani, City Centre, Durgapur-713216 [PAN No.AXUPS 9089 C]	<u>बनाम/</u> V/s.	Income Tax Officer Ward-2(4), Aayakar Bhawan Avenue, 4 th Floor, Aayakar Bithi, City Centre, Durgapur
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Khanra, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	09-02-2021
घोषणा की तारीख/Date of Pronouncement	09-02-2021

आदेश /O R D E R

The present appeal has been preferred by the assessee against the order dated 27.04.2017 of the Commissioner of Income-tax (Appeals), Durgapur [hereinafter referred to as 'CIT(A)'].

2. None has put in appearance on behalf of the assessee despite service of notice, hence, I proceed to dispose of this case *ex parte qua* the assessee after hearing the Ld. DR.

3. The assessee has separately filed application for adjournment of this appeal as he is opting for availing the "***Viviad Se Vishwas Scheme 2020***". However, in my view no useful purpose will be served on further lingering on the matter as the assessee has opted for "***Viviad Se Vishwas Scheme 2020***". In my view, the assessee can be given protection to the effect that if his application under the scheme is rejected by the

authorities, this present appeal may be restored. The Ld. DR has no objection to this conditional withdrawal.

4. After hearing the Ld. DR, I dismiss this appeal with the condition that the present appeal shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute under “*Viviad Se Vishwas Scheme 2020*”.

In view of the above, the appeal of the assessee is hereby dismissed being not pressed.

Order pronounced in open court at the close of the hearing on Tuesday, 9th February, 2021.

Sd/-
(Sanjay Garg)
Judicial Member

Kolkata,
*Dkp/Sr.PS

दिनांक:- 09/02/2021 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Palash Kr. Srivastava A-39, Moulana Azad Sarani, City Centre, Durgapur-713216
2. प्रत्यर्थी/Respondent-ITO Wd-2(4), Aayakar Bhawan Avenue, 4th Floor, Aayakar Bithi, City centre, Durgapur-713216
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।