

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B' BENCH, KOLKATA  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President &  
Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 1325/KOL/2018  
Assessment Year: 2012-2013**

***Puspak Developers Private Limited,..... Appellant***  
***29B, Rabindra Sarani, 3<sup>rd</sup> Floor, Room No. 2E,***  
***Kolkata-700073***  
***[PAN:AAECP5224A]***

**-Vs.-**

***Income Tax Officer,..... Respondent***  
***Ward-7(2), Kolkata,***  
***Aayakar Bhawan,***  
***P-7, Chowringhee Square,***  
***Kolkata-700069***

**Appearances by:**

*None, appeared on behalf of the assessee*

*Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue*

Date of concluding the hearing : February 12, 2021

Date of pronouncing the order : February 12, 2021

**O R D E R**

**Per Bench:-**

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-3, Kolkata, dated 14.02.2017.

2. In this case, the Director of the assessee-company has moved an application dated 08.02.2021 seeking withdrawal of this appeal on the ground that it 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Scheme, 2020, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on February 12, 2021.

**Sd/-  
(A.T. Varkey)  
Judicial Member**

**Sd/-  
(P.M. Jagtap)  
Vice-President)**

***Kolkata, the 12<sup>th</sup> day of February, 2021***

- Copies to :*
- (1) ***Puspak Developers Private Limited,  
29B, Rabindra Sarani, 3<sup>rd</sup> Floor, Room No. 2E,  
Kolkata-700073***
  - (2) ***Income Tax Officer,  
Ward-7(2), Kolkata, Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069***
  - (3) *Commissioner of Income Tax (Appeals)-3, Kolkata,*
  - (4) *Commissioner of Income Tax- ,*
  - (5) *The Departmental Representative*
  - (6) *Guard File*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***