

**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. 2089/Kol/2018**  
Assessment Year: 2009-10

*ACIT, Circle - 22, Kolkata.....Appellant*  
*54/1, Rafi Ahmed Kidwai Road,*  
*Kolkata - 700 016.]*

*Vs*

*Shri Sujitendra Krishna Deb.....Respondent*

**Appearances by:**

*Shri Pulkit Chatterjee, AR appearing on behalf of the Assessee.*

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

Date of concluding the hearing : February 12, 2021

Date of pronouncing the order : February 12, 2021

**ORDER**

**PER BENCH:**

This appeal filed by the Revenue is directed against the order of Id. Commissioner of Income Tax (Appeals)-6, Kolkata dated 17.07.2018.

2. At the outset, Id. Authorized Representative of the assessee has submitted vide his letter dated 05.02.2021 that the assessee had filed Form 1 & 2 under the Direct Tax Vivad Se Vishwas Act in respect of this appeal and the Revenue has issued Form 3 and the copy of the same is available in file, which is before us. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AY 2009-10, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this submission of the A/R of the assessee informing the Tribunal the

fact that assessee has decided to opt for the said Scheme, therefore, we dismiss the appeal of the Revenue. In case, if the competent authority as per the scheme does not accept the assessee's proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the Revenue is at liberty to move an application for recalling this order. With the aforesaid caveat, we allow the revenue to withdraw the captioned appeal.

4. Needless to say that our aforesaid action allowing the revenue to withdraw the appeal, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. **In the result, the appeal of the Revenue is dismissed as withdrawn.**  
Order Pronounced in the Open Court on 12<sup>th</sup> February, 2021.

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

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

**Dated: 12/02/2021**  
Biswajit, Sr. PS

Copy of order forwarded to:

1. ACIT, Circle - 22, Kolkata.
2. Shri Sujitendra Krishna Deb, 2<sup>nd</sup> Floor, 43B, Jatindra Mohan Avenue, Kolkata - 700 005.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar  
ITAT, Kolkata