

IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'A' BENCH, KOLKATA

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member

ITA No. 798/Kol/2019  
Assessment Years: 2015-16

*Smt. Kirti Worah*.....*Appellant*  
*Court More, P.O. Asansol,*  
*Burdwan - 713304.*  
*[PAN : AAIPW 0262 A]*

*Vs.*

*ITO, Ward - 2(4), Asansol*.....*Respondent*

**Appearances by:**

*None appeared on behalf of the Assessee.*

*Shri Jayanta Khanra, JCIT appearing on behalf of the Revenue.*

Date of concluding the hearing : February 19<sup>th</sup>, 2021

Date of pronouncing the order : February 25<sup>th</sup>, 2021

**ORDER**

**PER BENCH:**

The appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals), Asansol (hereinafter the "Id.CIT(A)") passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 25.02.2019 for the Assessment Year 2015-16.

2. The Id. Counsel for the assessee submitted that the assessee is availing the "*Vivad Se Vishwas Scheme*" and has filed an application in this regard. He pleaded for protection that if its application under the scheme is rejected by the authorities, the appeal may be restored. He submitted that if such an assurance is recorded in the order, he would withdraw this appeal before the Tribunal. The Id. D/R had no objection.

3. After hearing rival contentions, we dismiss this appeal as withdrawn with the condition that the same shall be restored in case the authorities do not approve the application filed by the assessee for resolution of the dispute under "*Vivad Se Vishwas Scheme*".

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 In the result, appeal of the assessee is dismissed as withdrawn.

***Kolkata, the 25<sup>th</sup> day of February, 2021.***

*Sd/-*  
**[Aby T. Varkey]**  
Judicial Member

*Sd/-*  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 25.02.2021  
*SC, Sr. P.S.*

*ITA No. 798/Kol/2019*  
*Smt. Kirti Worah*  
*Assessment Year: 2015-16*

*Copy of the order forwarded to:*

1. *Smt. Kirti Worah, Court More, P.O. Asansol, Burdwan – 713304.*
2. *ITO, Ward – 2(4), Asansol.*
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches