

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'C(SMC)' BENCH, KOLKATA  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President**

**I.T.A. No. 1386/KOL/2019  
Assessment Year: 2014-2015**

***Eesha Garg Benefit Trust,..... Appellant***  
***185/1B, N.S.C. Bose Road,***  
***Kolkata-700040***  
***[PAN:AAATE2510M]***

***-Vs.-***

***Income Tax Officer,..... Respondent***  
***Ward-25(1), Kolkata,***  
***Aayakar Bhawan Dakshin,***  
***2, Gariahat Road (South),***  
***Kolkata-700068***

**Appearances by:**

*Shri Miraj D. Shah, A.R., appeared on behalf of the assessee*

*Shri Jayanta Khanra, JCIT, Sr. D.R., appeared on behalf of the Revenue*

Date of concluding the hearing : March 04, 2021

Date of pronouncing the order : March 04, 2021

**O R D E R**

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-7, Kolkata dated 24.04.2019.

2. In this case, Id. Authorized Representative of the assessee at the time of hearing stated that the assessee has decided to settle the dispute involved in the said appeal under the Direct Tax Vivad Se Vishwas Act, 2020 and has duly filed the declarations in Form No. 1 and Form No. 2 but the Designated Authority has not issued the certificate in Form No. 3 as per Section 5(1) of the Scheme so far determining the tax payable by it 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, I permit the assessee to withdraw this appeal and dismiss the appeal with the liberty to the assessee that in case, there is any problem in issuance of the certificate in Form No. 3 by the Designated Authority or any other such situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, the assessee will have the liberty to approach this Tribunal with a request for restoration of this appeal.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on March 04, 2021.

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

**Kolkata, the 4<sup>th</sup> day of March, 2021**

- Copies to :
- (1) **Eesha Garg Benefit Trust,  
185/1B, N.S.C. Bose Road, Kolkata-700040**
  - (2) **Income Tax Officer,  
Ward-25(1), Kolkata,  
Aayakar Bhawan Dakshin,  
2, Gariahat Road (South), Kolkata-700068**
  - (3) *Commissioner of Income Tax (Appeals)-7, 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.**