

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

Before Shri P.M. Jagtap, Vice-President

**I.T.A. No. 950/KOL/2019
Assessment Year: 2015-2016**

Smt. Nisha Jhawar,..... Appellant
Bikhamchand Market,
14/2, Old China Bazar Street,
3rd Floor, Room No. 213,
Kolkata-700001
[PAN:ACWPJ7434M]

-Vs.-

Income Tax Officer,..... Respondent
Ward-35(2), Kolkata,
Income Tax Office Poorva,
110, Shanti pally, Near Ruby Hospital,
Kolkata-700107

Appearances by:

Shri Sunil Surana, A.R., appeared on behalf of the assessee
Shri Supriyo Pal, Addl. CIT, Sr. D.R., appeared on behalf of the Revenue

Date of concluding the hearing : March 02, 2021

Date of pronouncing the order : March 02, 2021

O R D E R

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-10, Kolkata dated 28.03.2019.

2. In this case, ld. Authorized Representative of the assessee 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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 02, 2021.

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

Kolkata, the 2nd day of March, 2021

- Copies to :
- (1) **Smt. Nisha Jhawar,
Bikhamchand Market,
14/2, Old China Bazar Street,
3rd Floor, Room No. 213, Kolkata-700001**
 - (2) **Income Tax Officer,
Ward-35(2), Kolkata,
Income Tax Office Poorva,
110, Shanti pally, Near Ruby Hospital, Kolkata-700107**
 - (3) *Commissioner of Income Tax (Appeals)-10, 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.