

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

Before Shri P.M. Jagtap, Vice-President

**I.T.A. No. 298/KOL/2019
Assessment Year: 2014-2015**

Rani Bajaj,..... Appellant
18/1, Aparajita Apartment, Motijheel Avenue,
Dum Dum Road, Kolkata-700074
[PAN:ADRPB4679E]

-Vs.-

Income Tax Officer,..... Respondent
Ward-50(3), Kolkata,
54/1, Rafi Ahmed Kidwai Road,
Kolkata-700016

Appearances by:

None, appeared on behalf of the assessee

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

Date of concluding the hearing : February 23, 2021

Date of pronouncing the order : February 23, 2021

O R D E R

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-15, Kolkata dated 19.09.2018.

2. In this case, the assessee submitted that she 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 her 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, it 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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 February 23, 2021.

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

Kolkata, the 23rd day of February, 2021

- Copies to :*
- (1) ***Rani Bajaj,
18/1, Aparajita Apartment, Motijheel Avenue,
Dum Dum Road, Kolkata-700074***
 - (2) ***Income Tax Officer,
Ward-50(3), Kolkata,
54/1, Rafi Ahmed Kidwai Road, Kolkata-700016***
 - (3) *Commissioner of Income Tax (Appeals)-15, 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.