

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

Before Shri P.M. Jagtap, Vice-President

**I.T.A. No. 289/KOL/2019
Assessment Year: 2014-2015**

***Sri Barbarik Swastik Ghuwalewala,..... Appellant
CF-154, Sector-I, Salt Lake City,
Kolkata-700064
[PAN:AMCPG2440G]***

-Vs.-

***Income Tax Officer,..... Respondent
Ward-51(4), Kolkata,
Uttarapan, Block-3, 2nd Floor,
Manicktalla Civic Centre,
Ultadanga, Kolkata-700054***

Appearances by:

*Shri Aditya Madhogarhia, 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 : February 22, 2021
Date of pronouncing the order : February 22, 2021

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-15, Kolkata dated 26.11.2018.

2. In this case, the Id. Counsel for the assessee submitted that he 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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 22, 2021.

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

Kolkata, the 22nd day of February, 2021

- Copies to :
- (1) **Sri Barbarik Swastik Ghuwalewala,
CF-154, Sector-I, Salt Lake City,
Kolkata-700064**
 - (2) **Income Tax Officer,
Ward-51(4), Kolkata,
Uttarapan, Block-3, 2nd Floor,
Manicktalla Civic Centre,
Ultadanga, Kolkata-700054**
 - (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.