

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

Before Shri P.M. Jagtap, Vice-President

**I.T.A. Nos. 2396 & 2397/KOL/2018
Assessment Years: 2014-2015 & 2015-2016**

Mr. Rajeev Jhunjunwala,..... Appellant
77/79, Sri Arobinda Road,
Salkia, Howrah-711106
[PAN:ACPPJ2327N]

-Vs.-

Deputy Commissioner of Income Tax,..... Respondent
Circle-47,
3, Government Place (West),
Kolkata-700001

Appearances by:

No one, 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

These appeals filed by the assessee are directed against the orders of Id. Commissioner of Income Tax (Appeals)-14, Kolkata both dated 31.08.2018.

2. In this case, the Id. Authorized Representative for the assessee submitted that he has decided to settle the dispute involved in the said appeals 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 him 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 these appeals and dismiss the appeals 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 these appeals.

4. In the result, both the appeals filed by the assessee are dismissed as withdrawn.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) ***Mr. Rajeev Jhunjunwala,
77/79, Sri Arobinda Road,
Salkia, Howrah-711106***
 - (2) ***Deputy Commissioner of Income Tax,
Circle-47,
3, Government Place (West), Kolkata-700001***
 - (3) *Commissioner of Income Tax (Appeals)-14, 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.