

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

Before Shri P.M. Jagtap, Vice-President

**I.T.A. No. 652/KOL/2019
Assessment Year: 2014-2015**

Shri Budhraj Agarwal,..... Appellant
C/o. Rajesh Mohan & Associates,
Unit No. 18, 5th Floor, Bagati House,
34, Ganesh Chandra Avenue,
Kolkata-700013
[PAN:AFBPA7021B]

-Vs.-

Income Tax Officer,..... Respondent
Ward-1(1), Jalpaiguri,
Central Revenue Building,
Naya Basti, Jalpaiguri-735101

Appearances by:

Shri Abhishek Bansal, A.R., appeared on behalf of the assessee
Smt. Ranu Biswas, Addl. CIT, Sr. D.R. appeared on behalf of the Revenue

Date of concluding the hearing : February 25, 2021
Date of pronouncing the order : February 25, 2021

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals), Jalpaiguri dated 23.01.2019.

2. In this case, the Id. Authorized Representative of the assessee submitted 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 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 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, he 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 In the result, the appeal filed by the assessee is dismissed as withdrawn.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 25, 2021.

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

Kolkata, the 25th day of February, 2021

- Copies to :
- (1) **Shri Budhraj Agarwal,
C/o. Rajesh Mohan & Associates,
Unit No. 18, 5th Floor, Bagati House,
34, Ganesh Chandra Avenue, Kolkata-700013**
 - (2) **Income Tax Officer,
Ward-1(1), Jalpaiguri,
Central Revenue Building,
Naya Basti, Jalpaiguri-735101**
 - (3) *Commissioner of Income Tax (Appeals), Jalpaiguri;*
 - (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.