

आयकर अपीलीय अधीकरण, न्यायपीठ –“A” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
[Before Shri J. Sudhakar Reddy, AM and Shri A. T. Varkey, JM]

**I.T.A. No. 2348/Kol/2018**  
**ITA No. 989/Kol/2019**  
**Assessment Years: 2009-10 & 2010-11**

Morris Balfour Ltd. (PAN: AAPFM 6188 G)	Vs.	ACIT, Circle-35, Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	03.03.2021
Date of Pronouncement	03.03.2021
For the Appellant	None
For the Respondent	Shri Dhrubajyoti Roy, JCIT

**ORDER**

**Per Shri A. T. Varkey, JM:**

These appeals preferred by the assessee are against the separate orders of Ld. CIT(A)-10, Kolkata dated 20.08.2018 & 27.02.2019 respectively for Assessment years 2009-10 & 2010-11 respectively.

2. At the outset, we note that there is a letter from the assessee dated 24.02.2021 wherein it has stated that it has opted for Direct Tax Vivad Se Viswas Scheme, 2020 (hereinafter, the ‘scheme’) and expressed its desire to withdraw both the appeals. In the light of the said facts, we allow the assessee to withdraw the appeals with a caveat that in case, if the competent authority under the scheme, does not accept the proposal of assessee to opt for the scheme, then the assessee is at liberty to move appropriate application to recall this order. As discussed, we allow the assessee to withdraw these appeals.

3. Needless to say, this action of ours will not preclude the competent authority under the scheme to accept the Form no. 1 & 2 filed by the assessee.

4. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-  
(J.S. Reddy)  
Accountant Member

Sd/-  
(A. T. Varkey)  
Judicial Member

Dated: 03.03.2021

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Morris Balfour & Co., 23B, N. S. Road, Ground Floor, R. N. G-1, West Bengal-700001
2. Respondent – ACIT, Circle-35, Kolkata
3. The CIT(A)- 10, Kolkata (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata