

IN THE INCOME TAX APPELLATE TRIBUNAL "B"
(Virtual Court Hearing), BENCH KOLKATA

Before Sri J. Sudhakar Reddy, Accountant Member & Sri A. T. Varkey, Judicial Member

I.T.A. No.1846/Kol/2019
Assessment Year: 2015-16

Sita Garg.....Appellant
4, Church Road,
Siliguri – 734401.
[PAN :AECPG2893P]

DCIT, CC-2(4), Kolkata.....Respondent

Appearances by:

None

Shri Jayanta Khangra, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 05, 2021

Date of pronouncing the order : March 05, 2021

ORDER

Per Bench:-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) (hereinafter the 'Id. CIT(A)') passed u/s 250 of the Income Tax Act, 1961 (the 'Act').

2. None appeared on behalf of the assessee. At the outset, it is noticed that an application for withdrawal of appeal has been placed in file wherein the assessee have stated that the assessee had opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the 'scheme') and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No. 3 from the Competent Authority. Therefore, taking into consideration the fact that since the assessee has opted for the Vivad Se Vishwas Scheme, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this submission of the assessee informing the Tribunal the fact that assessee has opted for the said scheme, therefore, we allow the assessee to withdraw the impugned appeal. In case, if the competent authority as per the scheme does not accept the assessee's proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee is at liberty to move an application

for recalling this order. With the aforesaid caveat, we allow the assessee to withdraw the captioned appeal.

4. Needless to say that the aforesaid action allowing the assessee to withdraw the appeal, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. In the result, the appeal of assessee is dismissed as withdrawn.

Kolkata, the 5th March, 2021.

Sd/-
[A. T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 05.03.2021
RS

Copy of the order forwarded to:

1. Mahesh Kumar Sharma HUF

2. ITO, Ward-23(3), Hooghly

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches