

TIN 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.1962/Kol/2019

Assessment Year: 2011-12

Manish Satnaliwala.....Appellant

**C/o Subash Agarwal &
Associates, Advocates
Siddha Gibson,
1, Gibson Lane, Suite 213, 2nd Floor,
Kolkata-700069.
[PAN :AMAPS0462Q]**

ACIT, Circle-61, Kolkata.....Respondent

I.T.A. No.1519/Kol/2019

Assessment Year: 2014-15

M/s Ambrella Cap Fin Pvt. Ltd.....Appellant

**22B, Rajendra Mullick Street,
Kolkata-700007.
[PAN :AABCK3152B]**

Ito, Ward-9(4), Kolkata.....Respondent

I.T.A. No.05/Kol/2021

& M.A No.05/Kol/2021

Assessment Year: 2012-13

M/s Shyam Metals and Energy Ltd.Appellant

**(M/s for Amazing Vinimay Pvt. Ltd.
since amalgamated)
83, 7th Floor, Trinity Towers,
Topsia Road, Kolkata.
[PAN : AAHCS5842A]**

DCIT, Central Circle-1.1, 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:-

All these appeals filed by the assessee are directed against the separate orders 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 from the letters of the Ld. ARs of the assessee that the assessee had filed Form 1 and 2 under the Direct Tax Vivad Se Vishwas Act in respect of these appeal and the competent authority has issued Form no. 3, a copy of the said letters along with Form No. 3 is available in file, which is before us. Therefore, taking into consideration the fact that since the assessee have opted for the "Vivad Se Vishwas Scheme", there is no point in keeping the impugned appeals pending. In the light of the aforesaid discussion and the fact that assessee have opted for the said scheme and Form 3 has been issued by the Department, therefore, we allow the assessee to withdraw the impugned appeals.

3. In the result, all the appeals of assessee are dismissed as withdrawn.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.(i) Manish Satnaliwala*
- (ii) M/s Ambrella Cap Fin Pvt. Ltd*
- (iii) M/s Shyam Metalics and Energy Ltd.*

- 2.(i) ACIT, Circle-61, Kolkata*
- (ii) ITO, Ward-9(4), Kolkata*
- (iii) DCIT, Central Circle-1.1, Kolkata*

3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches