

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

**Before Shri P.M. Jagtap, Vice-President**

**I.T.A. Nos. 1959 & 1960/KOL/2019  
Assessment Years: 2012-2013 & 2013-2014**

***Prem Kumar Surana,..... Appellant***  
***Asha Golden Valley, 3<sup>rd</sup> Floor,***  
***63/9, Dharmatala Lane, Shibpur,***  
***Howrah-711102***  
***[PAN:AFLPS6314R]***

***-Vs.-***

***Income Tax Officer,..... Respondent***  
***Ward-48(2), Kolkata,***  
***3, Government Place (West),***  
***Kolkata-700001***

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Shri Dhrubajyoti Roy, JCIT, Sr. D.R., appeared on behalf of the Revenue*

Date of concluding the hearing : March 12, 2021

Date of pronouncing the order : March 12, 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 12.06.2019.

2. In these cases, the assessee has moved an application seeking withdrawal of these appeals on the ground that he has decided to settle the disputes involved in the said appeals under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the declarations in Form No. 1 and Form No. 2 and the Designated Authority has issued the certificate in Form No. 3 as per Section 5(1) of the Scheme accepting the assessee's declaration 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Scheme, 2020, the permission as sought by the assessee is granted and these appeals of the assessee are dismissed as withdrawn.

**4. In the result, both the appeals filed by the assessee are dismissed as withdrawn.**

Order pronounced in the open Court on March 12, 2021.

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

***Kolkata, the 12<sup>th</sup> day of March, 2021***

- Copies to :*
- (1) ***Prem Kumar Surana,  
Asha Golden Valley, 3<sup>rd</sup> Floor,  
63/9, Dharmatala Lane, Shibpur, Howrah-711102***
  - (2) ***Income Tax Officer,  
Ward-48(2), Kolkata,  
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.***