

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" GAUHATI*

Before Shri Sanjay Garg, Judicial Member

आयकर अपील सं.य/ ITA No.52/Gau/2020 Assessment Year:2015-16

Mohit Kumar Sand National Traders, Sonai Road, Silchar, 788 006, Assam. PAN: AGYPJ 9155B	<u>बनाम /</u> V/s.	I.T.O., Ward-2, Silchar Aaykar Bhawan, P.W.D Road, Silchar-788 001.
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

Hearing through video Conferencing

अपीलार्थी की ओर से/By Appellant	None appeared
प्रत्यर्थी की ओर से/By Respondent	Shri Amitava Sen, JCIT, SR-DR
सुनवाई की तारीख/Date of Hearing	16-03-2021
घोषणा की तारीख/Date of Pronouncement	16-03-2021

आदेश /O R D E R

The present appeal has been preferred by the assessee against the order dated 29-11-2019 of the Commissioner of Income Tax (Appeals), Shillong [hereinafter referred to as 'CIT(A)'].

2. None has put in appearance on behalf of the assessee despite service of notice, hence, I proceed to dispose of this case *ex parte qua* the assessee after hearing the Ld.DR.

3. The assessee has separately filed application for adjournment of this appeal as he is opting for availing the "**Vivad Se Vishwas Scheme 2020**". However, in my view no useful purpose will be served on further lingering on the matter as the assessee has opted for "Vivad Se Vishwas Scheme 2020". In my view, the assessee can be given protection to the effect that if his application under the scheme is rejected by the authorities or otherwise the assessee remains unable to avail the benefit of the "Vivad

Se Vishwas Scheme” the assessee will be at liberty to get this appeal restored. The Ld. DR has no objection to this conditional withdrawal.

4. After hearing the Ld. DR, I dismiss this appeal with the condition that the present appeal shall be restored in case the assessee remains unable to get his dispute resolved through “*Vivad Se Vishwas Scheme 2020*” .

In view of the above, the appeal of the assessee is hereby dismissed being not pressed.

Order pronounced in open court at the time of hearing on
Tuesday, 16th March, 2021.

Sd/-
(Sanjay Garg)
Judicial Member

Dated/ दिनांक: 16-03-2021

**PP/SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant/Assessee: Shri Mohit Kumar Sand, National Traders, Sonai Road, Silchar, 788 006, Assam.
2. प्रत्यर्थी/Respondent-I.T.O., Ward-2, Silchar, Aaykar Bhawan, P.W.D Road, Silchar-788 001.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy/

For, Senior Private Secretary