

आयकर अपीलीय अधिकरण "एक सदस्य मामला" न्यायपीठ कोलकता में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA

(At e-Court, Pune)

BEFORE SHRI P.M. JAGTAP, VICE PRESIDENT

आयकर अपील सं. / ITA No.2191/KOL/2019

निर्धारण वर्ष / Assessment Year : 2015-16

M/s. A K Choudhary (HUF)
Room No.3, 3rd Floor, Bikaner Building,
8/1, Lal Bazar Street, Lal Bazar,
Kolkata - 700001

PAN : AACHA0723J

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward-34(2),
Kolkata

.....प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Shri Jayanta Khanra

सुनवाई की तारीख / Date of Hearing : 23-03-2021

घोषणा की तारीख / Date of Pronouncement : 23-03-2021

आदेश / ORDER

This appeal is preferred by the assessee against the order of Id. Commissioner of Income Tax (Appeals)-10, Kolkata, dated 30-07-2019 for assessment year 2015-16.

2. The assessee in this case has filed a letter informing that it has decided to settle the dispute involved in this appeal under the Direct Tax –

Vivad Se Vishwas Scheme, 2020. It has also submitted that the declarations / in Form No.1 and Form No.2 have already been filed, but the Designated Authority has not issued certificate in Form No.3 as per section 5(1) of the said Scheme so far, determining the tax payable by the assessee under the said Scheme.

3. Keeping in view the facts stated above including especially the fact that the assessee has duly complied with all necessary requirements under the Vivad Se Vishwas Scheme, 2020, we permit the assessee to withdraw this appeal and dismiss the said appeal with a liberty to the assessee that in case there is any problem in issuance of certificate in Form No.3 by the Designated Authority or any such other situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, it will have the liberty to approach this Tribunal with a request for restoration of this appeal.

4. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open court on 23rd March, 2021.

Sd/-
(P.M. Jagtap)
VICE PRESIDENT

पुणे / Pune; दिनांक / Dated : 23rd March, 2021.
GCVSR

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-10, Kolkata
4. The CIT Concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक सदस्य मामला" बेंच, कोलकता / DR, ITAT, "SMC" Bench, Kolkata.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune