

**आयकर अपीलीय अधिकरण, "एस.एम.सी", न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, CUTTACK**

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य के समक्ष ।

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.175/CTK/2020**

(निर्धारण वर्ष / Assessment Year : 2012-2013)

|   |    |                           |
|---|----|---------------------------|
| Smt. Nibedita Mohanty,<br>Prop.: M/s Uttkalini Filling Station<br>At: Duburi Express High Way,<br>Duburi, Kalinganagar,<br>District : Jajpur-755026 | Vs | ITO, Jajpur Ward, Jajpur. |
| PAN No. : <b>AHNPN 4879 M</b>   |    |                           |

|                        |    |                           |
|------------------------|----|---------------------------|
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |
|------------------------|----|---------------------------|

|                                  |   |                         |
|----------------------------------|---|-------------------------|
| निर्धारिती की ओर से /Assessee by | : | Shri S.K.Jena, Advocate |
| राजस्व की ओर से /Revenue by      | : | Shri S.C.Mohanty, DR    |

|                                      |   |            |
|--------------------------------------|---|------------|
| सुनवाई की तारीख / Date of Hearing    | : | 31/03/2021 |
| घोषणा की तारीख/Date of Pronouncement | : | 31/03/2021 |

**आदेश / O R D E R**

This is an appeal filed by the assessee arising out of the order passed by the CIT(A), Cuttack, dated 17.03.2020, for the assessment year 2012-2013.

2. At the outset, Id. AR of the assessee submitted that the assessee has duly filed the declaration in Form No.1 and Form No.2, which is pending for consideration before the Designated Authority. Id. DR has no objection to the submission made by the Id. AR of the assessee in this regard.

3. On perusal of the documents placed on record of the Tribunal, especially the fact that the assessee has duly complied with the necessary requirement under the Vivad Se Vishwas Scheme, 2020, the

permission as sought by the assessee is granted and this appeal of the assessee is dismissed treating the same as withdrawn. We also make it clear that in a situation, if the grievance of the assessee for the year under consideration could not be resolved under the Vivad Se Vishwas Scheme, then the assessee would be entitled to seek recall of this dismissal order by filing a miscellaneous application.

4. In the result, appeal of the assessee is dismissed as withdrawn.  
Order pronounced in the open court on 31/03/ 2021.

**Sd/-**

(सी.एम. गर्ग)

**(C.M.GARG)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कटक** Cuttack; दिनांक Dated 31/03/2021

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
Smt. Nibedita Mohanty,  
Prop.: M/s Uttkalini Filling Station  
At: Duburi Express High Way,  
Duburi, Kalinganagar, District : Jajpur-755026
2. प्रत्यर्थी / The Respondent-  
ITO, Jajpur Ward, Jajpur.
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**(Senior Private Secretary)**

**आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**