

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B" KOLKATA*

Before Shri Sudhakar Reddy, Accountant Member
Shri Aby. T. Varkey, Judicial Member

आयकर अपील सं.य/ ITA No.1905/Kol/2019 Assessment Year:2014-15
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Shri Kishan Kumar Modi PAN: AFHPM6729C	<u>बनाम/</u> V/s.	D.C.I.T C.C 2(3), Kolkata
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

Hearing through video Conferencing

अपीलार्थी की ओर से/By Appellant	None appeared
प्रत्यर्थी की ओर से/By Respondent	Shri Supriyo Pal, Addl. CIT, Ld.DR
सुनवाई की तारीख/Date of Hearing	01-04-2021
घोषणा की तारीख/Date of Pronouncement	06-04-2021

आदेश /O R D E R

Per Bench

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income-tax (Appeals), 20, Kolkata dated 18-07-2019 for the assessment year 2014-15.

2. The assessee has separately filed application opting for availing the “*Vivad Se Vishwas Scheme 2020*”. However, we are of the 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 our 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.

3. After hearing the Ld. DR, we 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 “*Viviad Se Vishwas Scheme 2020*” .

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in open court on 06-04-2021

Sd/-
(Aby. T. Varkey)
Judicial Member

Sd/-
(J.Sudhakar Reddy)
Accountant Member

दिनांक:- 06-04-2021 कोलकाता

**PP/Sr.PS

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

1. अपीलार्थी/Appellant/Assessee: Shri Kishan Kumar Modi, 243-G, Block-J, New Alipore, Kolkata-53.
2. प्रत्यर्थी/Respondent/Department: The DCIT, Central Circle 2(3), Aayakar Bhawan Poorva, 110 Shantipally, Near: Ruby Hospital, Kolkata-107.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।