

**IN THE INCOME TAX APPELLATE TRIBUNAL “C(SMC)” BENCH, KOLKATA**

(श्री ए.टी. वर्की, न्यायिक सदस्य)

[Before Shri A. T. Varkey, JM]

**I.T.A. No. 1924/Kol/2019**

Assessment Year:2013-14

SDB Commercial Traders (PAN: AAUFS4210N)	Vs.	Income-tax Officer, Kolkata.	Ward-31(1),
Appellant		Respondent	

Date of Virtual Hearing	05.04.2021
Date of Pronouncement	05.04.2021
For the Appellant	Shri Miraj D. Shah, AR
For the Respondent	Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-09, Kolkata dated 24.06.2019 for AY 2013-14.

2. At the outset, Ld. AR for the assessee Shri Miraj D. Shah submitted that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’) and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No. 3 from the Competent Authority. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AY 2013-14, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, we treat this submission of the Ld. AR of the assessee informing the Tribunal the fact that assessee has opted for the said scheme, therefore, we allow the assessee to withdraw the impugned appeal. In case, if the competent authority as per the scheme does not accept the assessee’s proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, I allow the assessee to withdraw the captioned appeal.

4. Needless to say that my aforesaid action allowing the assessee to withdraw the appeal, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

sd/-

(Aby. T. Varkey)  
Judicial Member

Dated : 5th April, 2021

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – SDB Commercial Traders, 2, Ganesh Chandra Avenue, Kolkata-700 013.
- 2 Respondent – ITO, Ward-31(1), Kolkata
3. CIT(A)-9, Kolkata. (sent through e-mal)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mal)

/True Copy,

By order,

Assistant Registrar