

IN THE INCOME TAX APPELLATE TRIBUNAL “B(SMC)” BENCH, KOLKATA(श्री ए.टी. वर्की, न्यायिक सदस्य)
[Before Shri A. T. Varkey, JM]**I.T.A. No. 474/Kol/2019**
Assessment Year:2014-15

Manju Baheti (PAN: ALHPS3163N)	Vs.	Income-tax Officer, Presently 37(2), Kolkata.	Ward-49(3)
Appellant		Respondent	

Date of Virtual Hearing	06.04.2021
Date of Pronouncement	06.04.2021
For the Appellant	N o n e
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)-15, Kolkata dated 24.10.2018 for AY 2014-15.

2. None appeared at the time to hearing. However, the assessee has filed an application dated 23.03.2021, which is available in file, informing that assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’). Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AY 2014-15, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this submission of the assessee informing the Tribunal the fact that assessee has opted for the said scheme, therefore, I 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 In the result, the appeal of assessee is dismissed as withdrawn.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 : 6th April, 2021

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Smt. Manju Baheti 32/1A, Ram Krishna Samadhi Road, Flat No. 4B, Kolkata-700 054.
- 2 Respondent – ITO, Ward-49(3), Presently 37(2), Kolkata
3. CIT(A)-15, Kolkata. (sent through e-mal)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mal)

/True Copy,

By order,

Assistant Registrar