

आयकर अपीलीय अधिकरण, न्यायपीठ –“A” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
[Before Shri J. Sudhakar Reddy, AM and Shri A. T. Varkey, JM]

**I.T.A. No. 1791/Kol/2016**  
**Assessment Year: 2010-11**

DCIT, Circle-1(1), Kolkata	Vs.	M/s Marshall Sons & Co. (India) Pvt. Ltd. (PAN: AACCM 1495 L)
Appellant		Respondent

Date of Hearing (Virtual)	25.03.2021
Date of Pronouncement	06.04.2021
For the Appellant	Shri Praveen Kishore, CIT Sr. D.R
For the Respondent	Shri M. D. Shah, A.R

**ORDER**

**Per Shri A. T. Varkey, JM:**

This is an appeal preferred by the Revenue is against the order of Ld. CIT(A)-1, Kolkata dated 22.06.2016 for Assessment year 2010-11.

2. The assessee vide its letter dated 24.03.2021 submitted that it has opted for the scheme under “Vivad Se Vishwas Act, 2020” (hereinafter the Scheme). The assessee states that it has already filed Form No. 1 and 2 before the competent authority. Further the assessee submits that since the assessee has preferred to opt for the scheme, as per Section 4(2) of the “Vivad Se Vishwas Act, 2020”, the Revenue appeal should be deemed to have been withdrawn. In the light of the aforesaid facts, the Ld. A.R of the assessee Shri M.D.Shah requests that the Revenue appeal be dismissed as withdrawn.

3. The Ld. D.R has no objection to the Revenue appeal being dismissed as withdrawn.

4. In view of the submissions of both the parties, the Revenue appeal is dismissed as deemed to have been withdrawn. However, in case the assessee's proposal to opt for the scheme is not accepted by the competent authority as per the scheme, then the assessee should bring that fact to the notice of this Tribunal/AO and the department to take action to restore the appeal/recall of this order. With this caveat, the revenue's appeal is deemed to have been dismissed.

5. In the result, the appeal of the revenue is treated as dismissed.

Order is pronounced in the open court.

Sd/-  
(J.S. Reddy)  
Accountant Member

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

Dated: 06.04.2021

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- DCIT, Circle-1(1), Kolkata
2. Respondent – M/s Marshall Sons & Co. (India) Pvt. Ltd., Mcleod House, 3, Netaji Subhas Road, 1<sup>st</sup> Floor, Kolkata-700001
3. The CIT(A)- 1, Kolkata (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata