

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B(SMC)' BENCH, KOLKATA  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President**

**I.T.A. Nos. 1759 & 1760/KOL/2019  
Assessment Years: 2014-2015 & 2015-2016**

**Shanti Devi Baheti,..... Appellant**  
**32/1A, Ram Krishna Samadhi Road, Flat No. 4B,**  
**Kolkata-700054**  
**[PAN:ADHPB5052H]**

**-Vs.-**

**Income Tax Officer,..... Respondent**  
**Ward-37(4), Kolkata,**  
**3, Government Place West, 1<sup>st</sup> Floor,**  
**Kolkata-700001**

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue*

Date of concluding the hearing : April 16, 2021

Date of pronouncing the order : April 16, 2021

**O R D E R**

These appeals filed by the assessee are directed against the orders of Id. Commissioner of Income Tax (Appeals)-11, Kolkata both dated 27.06.2019.

2. In these cases, the assessee has moved an application dated 23.03.2021 seeking withdrawal of these appeals on the ground that she has decided to settle the dispute involved in the said appeals under the Direct Tax Vivad Se Vishwas Act, 2020 and has duly filed the declarations in Form No. 1 and Form No. 2 but the Designated Authority has not issued the certificate in Form No. 3 as per Section 5(1) of the Scheme so far determining the tax payable by the assessee under the same Scheme.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, I permit the assessee to withdraw these appeals and dismiss the appeals with the liberty to the assessee that in case, there is any problem in issuance of the certificate in Form No. 3 by the Designated Authority or any other such situation making the assessee not eligible to opt for the Vivad Se Vishwas Scheme, 2020, the assessee will have the liberty to approach this Tribunal with a request for restoration of these appeals.

**4. In the result, both the appeals filed by the assessee are dismissed as withdrawn.**

Order pronounced in the open Court on April 16, 2021.

**Sd/-  
(P.M. Jagtap)  
Vice-President**

***Kolkata, the 16<sup>th</sup> day of April, 2021***

- Copies to :
- (1) ***Smt. Shanti Devi Baheti,  
32/1A, Ram Krishna Samadhi Road, Flat No. 4B,  
Kolkata-700054***
  - (2) ***Income Tax Officer,  
Ward-37(4), Kolkata,  
3, Government Place West, Kolkata-700001***
  - (3) *Commissioner of Income Tax (Appeals)-11, Kolkata;*
  - (4) *Commissioner of Income Tax- ,*
  - (5) *The Departmental Representative*
  - (6) *Guard File*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***