

आयकर अपीलीय अधीकरण, न्यायपीठ –“A” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
[Before Shri P. M. Jagtap, Vice-President (KZ) and Shri A. T. Varkey, JM]

**I.T.A. No. 897/Kol/2018**  
**Assessment Year: 2012-13**

SMTC Steel and Power Pvt. Ltd. (PAN: AACCV 8126 D) Appellant	Vs.	ITO, Ward-5(1), Kolkata Respondent
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Date of Hearing (Virtual)	23.04.2021
Date of Pronouncement	23.04.2021
For the Appellant	None
For the Respondent	Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

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

This is an appeal preferred by the Assessee is against the order of Ld. CIT(A)-7, Kolkata dated 28.03.2015 for Assessment year 2012-13.

2. It has been intimated to us that the assessee has opted for the scheme under “Vivad Se Vishwas Act, 2020” (hereinafter “the Scheme”) and filed Form No. 1 and 2 before the competent authority and is awaiting/received Form No. 3. In case if the assessee has received Form No. 3, pursuant to the assessee opting for the scheme then the appeal of the assessee to be deemed to have been and the appeal of assessee would stand dismissed as withdrawn.

3. And in case if the competent authority under the scheme has not accepted the proposal moved by the assessee for settlement under the scheme then, it is at liberty to move an application for recalling the order dismissing at as withdrawn.

4. Needless to say, that this action of ours will not preclude the action of the competent authority to accept the proposal of the assessee by issuing Form No. 3 in accordance to law and as per the scheme.

5. In the result, the appeal of the assessee is treated as dismissed in terms as stated supra.

Order is pronounced in the open court.

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

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

Dated: 23.04.2021

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- M/s SMTC Steel & Power (P) Ltd., C/o, Subash Agarwal & Associates Siddha Gibson, 1, Gibson Lane, 2<sup>nd</sup> Floor, Suite-213, Kolkata-700069
2. Respondent – ITO, Ward-5(1), Kolkata
3. The CIT(A)- 7, 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