

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
GUWAHATI BENCH : GUWAHATI  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President (KZ)  
and Shri A.T. Varkey, Judicial Member**

**I.T.A. Nos. 138 & 139/GAU/2020  
Assessment Years: 2011-2012 & 2013-2014**

***Dhiroomal & Sons Pvt. Limited,.....Appellant  
C/o. S.N. Ghosh & Associates, Advocates,  
'Seven Brothers' Lodge, P.O. Buroshibtala,  
P.S. Chinsurah, Dist. Hooghly-712105  
[PAN: AABCD0520G]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-1(1), Guwahati,  
Aayakar Bhawan  
G.S. Road, Christian Basti, Guwahati-781005, Assam***

**Appearances by:**

*N o n e, for the Appellant*

*Shri Subhrajyoti Bhattacharyya, Additional CIT, for the Respondent*

Date of concluding the hearing : April 23, 2021

Date of pronouncing the order : April 23, 2021

**O R D E R**

**Per Shri P.M. Jagtap, Vice-President (KZ):-**

These appeals filed by the assessee are directed against the orders ld. Commissioner of Income Tax (Appeals)-1, Guwahati, both dated 31.01.2020 for the assessment years 2011-12 and 2013-14 respectively.

2. In these cases, the Director of the assessee-company has moved an application dated 24.03.2021 seeking withdrawal of these appeals on the ground that they have decided to settle the dispute involved in the said appeals under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the declarations in Form No. 1 and Form No. 2 and the Designated Authority has issued the certificates in Form No. 3 as per

Section 5(1) of the Scheme accepting the assessee's declaration under the same Scheme.

3. Keeping in view these facts and circumstances of the cases including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, the permissions as sought by the Director of the assessee-Company for both the cases are granted and these appeals of the assessee are dismissed as withdrawn.

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 In the result, both the appeals filed by the assessee are dismissed as withdrawn.**

Order pronounced in the open Court on April 23, 2021.

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

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

***Kolkata, the 23<sup>rd</sup> day of April, 2021***

- Copies to :*
- (1) ***Dhiroomal & Sons Pvt. Limited,  
C/o. S.N. Ghosh & Associates, Advocates,  
'Seven Brothers' Lodge, P.O. Buroshibtala,  
P.S. Chinsurah, Dist. Hooghly-712105***
  - (2) ***Income Tax Officer,  
Ward-1(1), Guwahati,  
Aayakar Bhawan  
G.S. Road, Christian Basti, Guwahati-781005, Assam***
  - (3) ***Commissioner of Income Tax (Appeals)-1, Guwahati,***
  - (4) ***Commissioner of Income Tax- ,***
  - (5) ***The Departmental Representative***
  - (6) ***Guard File***

*By order*

***Sr. P.S. DDO, ITAT, Guwahati,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata***

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