

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA  
VIRTUAL COURT HEARING**

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)

**ITA No. 1496/Kol/2018**  
Assessment Year: 2013-14

**M/s. Govardhan Overseas Pvt. Ltd.....Appellant**  
**48, S.N. Roy Road**  
**Kolkata - 700 038**  
**[PAN : AAACG 9580 G]**

**Vs.**

**Deputy Commissioner of Income Tax, Circle-11(1), Kolkata.....Respondent**

**Appearances by:**

*None, appeared on behalf of the assessee.*

*Shri Manish Kanojia, CIT D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : April 19<sup>th</sup>, 2021

Date of pronouncing the order : April 30<sup>TH</sup>, 2021

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) - 4, Kolkata, (hereinafter the "Id. CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 31/05/2018, for the Assessment Year 2013-14.

2. None appeared on behalf of the assessee. There is no petition for adjournment either. Under these circumstances, we dispose off the case *ex-parte*, on merits, *qua* the assessee after hearing the Id. Departmental Representative.

3. The assessee has filed an application under "*Vivad Se Viswas Scheme*" and submitted that the appeal may be dismissed as withdrawn subject to a rider that, the same should be restored, in case the application for settlement of dispute under the scheme is not accepted by the competent authorities. The Id. D/R had no objection.

4. Heard the Id. D/R. After perusing the application filed by the assessee dt. 16/04/2021, we dismiss this appeal of the assessee as withdrawn with a protection that, the assessee will be at liberty to apply for restoration of this appeal so dismissed, in case the application made by the assessee under "*Vivad Se Viswas Scheme*" is not accepted by the competent authorities.

5. In the result, appeal of the assessee is dismissed as withdrawn.

***Kolkata, the 30<sup>TH</sup> day of April, 2021.***

***Sd/-***

**[Aby T. Varkey]**  
Judicial Member

Dated : 30.04.2021  
{SC SPS}

*Copy of the order forwarded to:*

**1. M/s. Govardhan Overseas Pvt. Ltd.**  
**48, S.N. Roy Road**  
**Kolkata – 700 038**

**2. Deputy Commissioner of Income Tax, Circle-11(1), Kolkata**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

***Sd/-***

**[J. Sudhakar Reddy]**  
Accountant Member

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches