

आयकर अपीलीय अधीकरण, 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. 638/Kol/2019
Assessment Year: 2013-14

M/s Skyview Dealtrade Pvt. Ltd. (PAN: AAOCS 1326 G)	Vs.	DCIT, CC-2(2), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	06.05.2021
Date of Pronouncement	06.05.2021
For the Appellant	Shri Miraj D Shah, Advocate
For the Respondent	Shri Dhrubajyoti Roy, JCIT

ORDER

Per Shri A. T. Varkey, JM:

This appeal preferred by the assessee is against the order of Ld. CIT(A)-20, Kolkata dated 30.01.2019 for Assessment year 2013-14.

2. At the outset, the Ld. A.R of the Assessee Shri Miraj D Shah submitted that the assessee has opted for the Direct Tax Vivad Se Viswas Scheme, 2020 (hereinafter, the ‘scheme’) by filing Form No. 1 and 2 and is awaiting the decision of the competent authority as per the scheme. In the light of the above fact, we are of the opinion that there is no point in keeping the appeal pending, therefore we allow the assessee to withdraw the appeal.

3. In case if the competent authority under the scheme does not accept the offer of the assessee as envisaged under the scheme, then the assessee is at liberty to file an application for re-calling this order or for restoration of the appeal.

4. Needless to say that our action of allowing the assessee to withdraw this appeal will not come in the way of the competent authority under the scheme to accept the offer and to issue appropriate Form No. 3etc.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 6th May, 2021.

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

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

Dated: 06.05.2021

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- M/s Skyview Dealtrade Pvt. Ltd., Skyview building, Sevok Road, Opp. Uttarbagan, Marwari Bhawan, Vard No. 41, Siliguri(WB)-734001.
2. Respondent – DCIT, CC-2(2), Kolkata
3. The CIT(A)- 20, 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