

IN THE INCOME TAX APPELLATE TRIBUNAL "B"
(Virtual Court Hearing), BENCH KOLKATA

Before Sri J. Sudhakar Reddy, Accountant Member & Sri Sanjay Garg, Judicial Member

I.T.A. No.2679/Kol/2018
Assessment Year: 2014-15

Smt. Kusum Agarwal.....Appellant
Rukmani Parasmani,
92/4A, Moulana Abul Kalam Azad
Sarani, 8th Floor, Flat No.8RB,
Kolkata-700054
[PAN:AEWPA2681M]

vs.

ITO, Ward-51(4), Kolkata.....Respondent

Appearances by:

Shri Abhishek Bansal, AR, appeared on behalf of the appellant.

Shri Jayanta Khanra, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : April 30, 2021

Date of pronouncing the order : June 21, 2021

ORDER

The present appeal has been preferred by the assessee against the order dated 18.09.2018 of the Commissioner of Income Tax (Appeals)-15, Kolkata.

2. At the outset, it is noticed from the letter of the Ld. AR of the assessee that the assessee had filed Form 1 and 2 under the Direct Tax Vivad Se Vishwas Act in respect of this appeal and the competent authority has issued Form no.3, a copy of the said letter along with Form No.3 is available in file, which is before us. Therefore, taking into consideration the fact that since the assessee has opted for the "*Vivad Se Vishwas Scheme*", there is no point in keeping the impugned appeal pending. In the light of the aforesaid discussion and on the fact that assessee has opted for the said scheme and Form 3 has been issued by the Department, therefore, we allow the assessee to withdraw the impugned appeal.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court on 21.06.2021.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 21.06.2021.

RS

Copy of the order forwarded to:

1. Smt. Kusum Agarwal
2. ITO, Ward-51(4), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar , Kolkata Benches