

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

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

**I.T.A. No.2290/Kol/2019**  
Assessment Year: 2014-15

**Priti Tulshan.....Appellant**  
**Suit-4B, 2<sup>nd</sup> Floor, S.B. Towers,**  
**37, Shakespeare Sarani,**  
**Kolkata-700017.**  
**[PAN: ABWPT6084G]**

**vs.**

**ITO, Ward-37(3), Kolkata.....Respondent**

**Appearances by:**

None 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 27.12.2018 of the Commissioner of Income Tax (Appeals)-15, Kolkata.

2. None appeared on behalf of the assessee. At the outset, it is noticed that an application for withdrawal of appeal has been placed in file wherein the assessee has stated that the assessee had opted for 'Direct Tax Vivad Se Vishwas Scheme, 2020' (hereinafter, the 'scheme') and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No.3 from the Competent Authority. 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.

3. In the light of the aforesaid discussion, we treat this submission of the assessee informing the Tribunal the fact that assessee has opted for the said scheme, therefore, we allow the assessee to withdraw the impugned appeal. In case, if the competent authority as per the scheme does not accept the assessee's proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, we allow the assessee to withdraw the captioned appeal.

4. Needless to say that the aforesaid action allowing the assessee to withdraw the appeal, will not come in the way of the competent authority of Revenue to accept the assessee' said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. In the result, the appeal of assessee is dismissed as withdrawn.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. Priti Tulshan
2. ITO, Ward-37(3), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar , Kolkata Benches