

आयकर अपीलीय अधीकरण, न्यायपीठ –“A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
[Before Hon’ble Shri P. M. Jagtap, Vice President and Hon’ble Shri A. T. Varkey, JM]

I.T.A. No. 1560/Kol/2019
Assessment Year: 2006-07

Unique International Pvt. Ltd. (PAN: AAACU3880F)	Vs.	Deputy Commissioner of Income- tax-Circle-8(2), Kolkata.
Appellant		Respondent

Date of Hearing (Virtual)	05.07.2021
Date of Pronouncement	05.07.2021
For the Appellant	Shri Nimish Kumar, CA
For the Respondent	Smt. Ranu Biswas, Addl. CIT

ORDER

Per Shri A. T. Varkey, JM:

This is an appeal preferred by the assessee against the order of the Ld. CIT(A)-3, Kolkata dated 03.05.2019 for AY 2006-07.

2. At the outset, the Ld. AR of the assessee Shri Nimish Kumar, CA drew our attention to the letter dated 3rd July, 2021 addressed to this Tribunal that the assessee had opted for the Vivad Se Vishwas Scheme, 2020 (hereinafter referred to as the ‘scheme’) and had filed Form No. 1 and 2 before the competent authority. Pursuant to the same, the competent authority had issued Form No. 3 thereby assessee had to deposit Rs.17.74 lakhs as determined vide Form No. 3. It was pointed out to us that in view of the pandemic and lockdown, the extended date for depositing the amount of Rs. 17.74 Lakhs has been extended upto 31st August, 2021. So the assessee’s plea is that even if withdrawal of the appeal is allowed, the assessee may be given liberty to move application to recall this order in case of any unseen difficulties faced by it for non-depositing the amount. The Ld. DR Smt. Ranu Biswas, Addl. CIT does not have any objection to this proposal of the assessee since Form 3 has been issued.

3. After hearing the submissions of both the sides, we note that assessee has received the Form No. 3 issued by the competent authority, and pursuant to it the assessee has to deposit Rs.17.74 lakhs before the extended date upto 31st August, 2021 or as per any extended period of time notified

by the Finance Ministry/CBDT in this regard. However, since Form 3 as per the scheme, the assessee's plea is that even if withdrawal of the appeal is allowed, the assessee may be given liberty to move application to recall this order in case it is not able to deposit the amount in accordance to the scheme. In the light of the aforesaid discussion and since the assessee had been issued with Form No.3 by the Department as per the Scheme, we are of the opinion that there is no point in keeping the appeal pending. Therefore, we allow the assessee to withdraw the instant appeal.

4. However, in case if there is any difficulties in future and the assessee is unable to fulfill the demand raised by the Department (Form No. 3), the assessee is at liberty to move appropriate application for recalling this order.

5. In the result, the appeal of assessee is dismissed as withdrawn subject to the caveat as observed above.

Order is pronounced in the open court.

Sd/-

(P. M. Jagtap)
Vice President

Sd/-

(A. T. Varkey)
Judicial Member

Date: 5th July, 2021.

Jd(Sr.PS)

Copy of the order forwarded to:

1. Appellant – M/s. Unique International Pvt. Ltd., 11/1A/1, Unique House, Plot No. 35, East Topsia Road, Kolkata-700 046.
2. Respondent – DCIT, Circle-8(2), Kolkata.
3. CIT(A)-3, Kolkata, (sent through e-mail)
4. DCIT, Circle-7(1), Kolkata.
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Senior Pvt. Secretary/DDO
