

*IN THE INCOME TAX APPELLATE TRIBUNAL  
BENCH "SMC" KOLKATA*

**Before Shri Sanjay Garg, Judicial Member**

आयकर अपील सं.य/ <b>ITA No. 105//Kol/2020</b> Assessment Year:2015-16
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Anupam Nandy Bagnan Statio Road, Bagnan, Howrah, 711303, W.B. PAN:ABIPN4303N	<u>बनाम /</u> <u>V/s.</u>	A.C.I.T., Cir-48, Kolkata 3 Govt Place (West), 1 <sup>st</sup> Fl., Kolkata-700 001 (W.B)
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**Hearing through video Conferencing**

अपीलार्थी की ओर से/By Appellant	Ms. Pinki Shaw, AR
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Khanara, JCIT, Sr. DR
सुनवाई की तारीख/Date of Hearing	15-07-2021
घोषणा की तारीख/Date of Pronouncement	15-07-2021

**आदेश /O R D E R**

The present appeal has been preferred by the assessee against the order dated 25-09-2019 of the Commissioner of Income Tax (Appeals), 14, Kolkata [hereinafter referred to as 'CIT(A)'].

2. At the time of hearing before me the Learned Counsel stated that the assessee has availed the "***Vivad Se Vishwas Scheme 2020***". It has been further submitted that the appeal will be withdrawn as soon as Form Nos. 3 & 4 are submitted to the concerned authority. Since the assessee has already availed ***Vivad Se Vishwas Scheme 2020*** and Form Nos. 1 & 2 have been received, therefore, in my view no useful purpose will be served in further keeping pending this appeal. Accordingly, the appeal of the assessee is dismissed as withdrawn on account of assessee has already availed ***Vivad Se Vishwas Scheme (VSVS) 2020***. However, said withdrawal will be subject to the

condition that if somehow, for any reason whatsoever the assessee failed to avail the benefit of *Vivad Se Vishwas Scheme (VSVS) 2020*, then assessee will be at liberty to get his appeal restored.

With the above observations the appeal of the assessee is treated as withdrawn.

The appeal of the assessee is dismissed as withdrawn

Order pronounced in open court at the time of hearing on 15-07-2021

Sd/-

(Sanjay Garg)

Judicial Member

Dated/ दिनांक: 15-07-2021

\*\*PP/SPS

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant/Assessee: Shri Anupam Nandi, Bagnan Station Road, Bagnan, Howrah, Pin 711303, W.B.
2. प्रत्यर्थी/Respondent-Assistant Commissioner of Income Tax, Circle-48, Kolkata 3 Govt Place (West), 1<sup>st</sup> Fl., Kolkata-700 001.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy/

Senior Private Secretary/D.D.O