

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'A', KOLKATA
[BEFORE SHRI P.M. JAGTAP, HON'BLE VICE-PRESIDENT (KZ) &

SHRI A.T. VARKEY, HON'BLE JUDICIAL MEMBER]

[THROUGH VIRTUAL COURT]

ITA No. 409/KOL/2017
Assessment Year: 2012-13

ITO, Ward - 10(1), Kolkata.....Appellant
P-7, Chowringhee Square, 3rd Floor,
Kolkata - 700 069.

Vs

M/s. Amrit Dhara Vinimay Pvt. Ltd.....Respondent
AD-76, Sector-I, Salt Lake,
Kolkata - 700 064.
[PAN : AAJCA 7017 JJ]

C.O. No. 40/Kol/2017
(Arising out of ITA No. 409/Kol/2017)
Assessment Year: 2012-13

M/s. Amrit Dhara Vinimay Pvt. Ltd.....Cross-objector
AD-76, Sector-I, Salt Lake,
Kolkata - 700 064.
[PAN : AAJCA 7017 JJ]

Vs

ITO, Ward - 10(1), Kolkata.....Respondent
P-7, Chowringhee Square, 3rd Floor,
Kolkata - 700 069.

Appearances by:

Smt. Ranu Biswas, Addl. CIT appearing on behalf of the Revenue.
Shri Bijaya Kumar Sahoo, FCA appearing on behalf of the Assessee.

Date of concluding the hearing : July 16, 2021

Date of pronouncing the order : July 16, 2021

ORDER

PER P.M. JAGTAP, VICE-PRESIDENT (KZ):

This appeal filed by the Revenue is directed against the order of Ld. CIT(A) - 4, Kolkata dated 04.01.2017 and the same is being disposed of along with the Cross-Objection filed the assessee being CO. No. 40/Kol/2017.

2. As submitted by the Id. counsel for the assessee, the assessee has opted for settlement of the dispute involved in this appeal of the Revenue under Vivad Se Vishwas Scheme, 2020. He has submitted that the required declarations in Form No. 1 & 2 under the said scheme have already been filed by the assessee and certificate in Form 3 in response to the said declaration has already been issued by the Designated Authority, Pr. CIT, Kolkata - 2 determining the tax payable by the assessee. He has also placed on record a copy of Form No. 3 as well as a copy of Form 4 evidencing the payment of tax by the assessee as determined by the competent authority. The assessee thus has duly complied with the requirements to avail the benefit of Vivad Se Vishwas Scheme and this appeal filed by the Revenue thus is liable to be dismissed as withdrawn as sought by the Id. counsel for the assessee and agreed by the Id. DR. As agreed by the Id. representatives of both the sides, even the cross-objection filed by the assessee has consequently become infructuous and the same is also liable to be dismissed.

3. In the result, the appeal of the Revenue & Cross Objection of the assessee both are dismissed.

Order Pronounced in the Open Court on 16th July, 2021.

Sd/-

(A.T.VARKEY)
JUDICIAL MEMBER

Sd/-

(P.M. JAGTAP)
VICE PRESIDENT

Dated: 16/07/2021
Biswajit, Sr. PS

Copy of order forwarded to:

1. ITO, Ward – 10(1), Kolkata.
2. M/s. Amrit Dhara Vinimay Pvt. Ltd., AD-76, Sector-I, Salt Lake, Kolkata – 700 064.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. Private Secretary / DDO
ITAT Kolkata