

आयकर अपीलीय अधीकरण, न्यायपीठ –“SMC” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
[Before Shri A. T. Varkey, JM]

I.T.A. No. 2204/Kol/2019
Assessment Year: 2015-16

Bipisha Sahana (PAN: AWHPS 6474 K)	Vs.	ITO, Ward-23(4), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	24.08.2021
Date of Pronouncement	24.08.2021
For the Appellant	None
For the Respondent	Shri Jayanta Khanra, JCIT

ORDER

This appeal has been preferred by the assessee against the order of the Ld.CIT(A)-6, Kolkata dated 30.07.2019.

2. None appeared for the appellant. At the outset, it is noticed from the letter of the assessee dated 23.08.2021 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 pursuant to which the assessee had received Form No. 3 from the Competent Authority. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme and is in receipt of Form no. 3, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat this submission of the assessee informing the Tribunal the fact that assessee has opted for the said scheme and is in receipt of Form no. 3, therefore, I allow the assessee to withdraw the captioned appeal. In case, if in any case the assessee is not able to complete the process envisaged in the

Scheme, then the assessee is at liberty to move an application for recalling this order. With the aforesaid caveat, I 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's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020" provided the assessee remits the tax due as per Form no. 3 of the Scheme.

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court on 24th August, 2021

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 24.08.2021

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant-Bipisha Sahana, C/o, S.N. Ghosh & Associates, Advocates "Seven Brothers" Lodge, P. O.-Buroshibatala, PS-Chinsurah, Dist.-Hooghly, WB-712105
2. Respondent – ITO, Ward-23(4), Hooghly
3. The CIT(A)-6, Kolkata
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Senior Private Secretary/DDO
ITAT, Kolkata Benches, Kolkata