

आयकर अपीलिय अधीकरण, न्यायपीठ –“C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri P. M. Jagtap, Vice President & Shri A. T. Varkey, Judicial Member]

**I.T.A. No. 229/Kol/2019**  
**Assessment Year: 2015-16**

Deepa Nangia Nayar (PAN: AEEP8025J)	Vs	Assistant Commissioner of Income- tax, Circle-61, Kolkata.
Appellant		Respondent

Date of Hearing (Virtual)	27.08.2021
Date of Pronouncement	27.08.2021
For the Appellant	Shri Chirag Desai, CA
For the Respondent	Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

**Per Shri A. T. Varkey, JM:**

This is an appeal preferred by the assessee against the order of the Ld. CIT(A)-19, Kolkata dated 15.11.2018 for AY 2015-16 .

2. At the time of hearing the Ld. Counsel for the assessee Shri Chirag Desai, CA has submitted that the assessee has 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. In this respect an application for withdrawal of appeal dated 11.08.2021 on behalf of the assessee is placed in file. Therefore, taking into consideration the fact that since the assessee has opted for the Scheme for the AY 2015-16, 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 our 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".

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-  
(P. M. Jagtap)  
Vice President

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

Dated: 27th August, 2021

*Jd, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Ms. Deepa Nangia Nayar, 9B, Panchsheel Apartment, 41/1B, Jhowtala Road, Beck Bagan, Kolkata-700 019.
2. Respondent – ACIT, Circle-61, Kolkata.
3. CIT(A)-19, Kolkata (sent through e-mail)
4. CIT, Kolkata.
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Senior Private Secretary/DDO  
ITAT, Kolkata Benches, Kolkata

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