



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI P.M. JAGTAP, VICE PRESIDENT  
AND CHANDRA MOHAN GARG, JUDICIAL MEMBER**

**ITA Nos.123 & 124/CTK/2019**  
Assessment Year : 2013-14 & 2014-15

Smt. Sanju Agarwal, Plot No.0-10, Civil Township, Rourkela	Vs.	ACIT, Central Circle-2, Bhubaneswar.
PAN/GIR No.AAVPA 4328 C		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri S.M.Surana, AR  
Revenue by : Shri M.K.Gautam, CIT DR

**Date of Hearing : 21 /1/ 2021**  
**Date of Pronouncement : 28/1/2021**

**ORDER**

**Per Bench**

Both the appeals filed by the assessee are directed against the separate orders of the CIT(A)-2, Bhubaneswar both dated 21.3.2018 for the assessment year 2013-14 & 2014-15..

2. Ld A.R. of the assessee has submitted that the assessee has preferred an application in Form No.1 & 2 under "Vivad Se Visvash Scheme" 2020 to settle the dispute involved in the said appeals before the Income Tax Department and the Designated Authority has issued the certificates in Form No.3 as per section 5(1) of the Scheme accepting the assessee's declaration under the same scheme. Hence, he submitted that the appeals of the assessee may be treated as withdrawn.

3. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, we dismiss the appeals of the assessee treating the same as withdrawn. We also make it clear that in a situation, the grievance of assessee for the year under consideration could not be resolved under Vivad se Vishwas scheme, then the assessee would be entitled to seek recall of this dismissal order by filing a miscellaneous application.

4. In the result, the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on 28/1/2021.

Sd/-  
**(C.M.Garg)**  
**JUDICIAL MEMBER**

sd/-  
**(P.M Jagtap)**  
**VICE PRESIDENT**

Cuttack; Dated 28 /1/2021  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellant : Smt. Sanju Agarwal, Plot No.0-10,  
Civil Tiownship, Rourkela
2. The respondent: ACIT, Central Circle-2,  
Bhubaneswar.
3. The CIT(A)—2, Bhubaneswar
4. Pr.CIT- 2, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**