

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'B', KOLKATA
[BEFORE SHRI A.T. VARKEY, HON'BLE JUDICIAL MEMBER &
SHRI MANISH BORAD, HON'BLE ACCOUNTANT MEMBER]**

[THROUGH VIRTUAL COURT]

I.T.A. No. 1735/Kol/2017

Assessment Year: 2008-09

ACIT, CIRCLE-37, KOLKATA.....Appellant

Vs

Shri Milon Roy.....Respondent

**14, Garamhata Street,
Kolkata - 700 006.
[PAN: AMSPR 1462 K]**

Appearances by:

Smt. Ranu Biswas, Addl. CIT appearing on behalf of the Revenue.

None appearing on behalf of the Assessee.

Date of concluding the hearing : September 15, 2021

Date of pronouncing the order : September 15, 2021

ORDER

PER MANISH BORAD, AM:

This appeal filed by the revenue is directed against the order of Id. Commissioner of Income Tax (Appeals)- 11, Kolkata dated 23.05.2017.

2. In this case, the Authorised Representative of the assessee has moved an application dated 14.09.2021 seeking withdrawal of this appeal on the ground that the assessee has decided to settle the dispute involved in the said appeal under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the declarations in Form No. 1 and Form No. 2 and the Designated Authority has issued the certificate in Form No. 3 as per Section 5(1) of the Scheme determining the tax payable by the assessee.

3. Keeping in view these facts and circumstances of the case that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, the permission as sought by the assessee is granted and this appeal of the assessee is dismissed as withdrawn. However, in case the assessee's application under Vivad Se Vishwas Scheme, 2020 is declined at any later stage due to any reason then the appellant/assessee would be at liberty to file a miscellaneous application within the prescribed time-limit, as provided under the law for recalling the instant appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order Pronounced in the Open Court on 15th September, 2021.

Sd/-
[A. T. Varkey]
Judicial Member

Sd/-
[Manish Borad]
Accountant Member

Dated: 15/09/2021
SC, Sr. PS

Copy of order forwarded to:

1. ACIT, CIRCLE-37, KOLKATA
2. Shri Milon Roy, 14, Garamhata Street, Kolkata – 700 006.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. Private Secretary/DDO
ITAT Kolkata Benches, Kolkata

