

आयकर अपीलिय अधीकरण, न्यायपीठ –“C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri P. M .Jagtap, Vice-President (KZ) and Shri A. T. Varkey, JM]

**I.T.A. No.1953/Kol/2019**  
**Assessment Year: 2008-09**

M/s East India Business Centre Private Limited (PAN: AABCE 7659 R)	Vs.	DCIT, Circle-7(1), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	24.09.2021
Date of Pronouncement	24.09.2021
For the Appellant	None
For the Respondent	Shri Jayanta Khangra, JCIT, Sr. D.R

**ORDER**

**Per Shri P. M. Jagtap, Vice-President:**

This appeal has been preferred by the assessee against the order of the Ld.CIT(A)-3, Kolkata dated 23.04.2019.

2. None appeared on behalf of the assessee. At the outset, it is noticed from the letter of the assessee dated 07.09.2021 that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’) and has filed Form-1, Form-2 before the Competent Authority and pursuant to which the assessee has 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, we 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, we allow the assessee to withdraw the captioned

appeal with a caveat that in case, if the competent authority under the scheme, does not accept the proposal of assessee to opt for the scheme, 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 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 In the result, the appeal of assessee is dismissed as withdrawn.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 24<sup>th</sup> September, 2021

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

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

Dated: 24.09.2021

RS

Copy of the order forwarded to:

1. Appellant- M/s East India Business Centre Pvt. Ltd., 1<sup>st</sup> Floor, The Legacy, 25A, Shakespeare Sarani, Kolkata-700017.
2. Respondent – DCIT, Circle-7(1), Kolkata
3. The CIT(A)-20, 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