

**IN THE INCOME TAX APPELLATE TRIBUNAL “PATNA” BENCH: PATNA
 HEARING AT KOLKATA**

[Before Shri P. M. Jagtap, Vice-President (KZ) and Shri A. T. Varkey, JM]

**I.T.A. No. 235/Pat/2019
 Assessment Year: 2015-16**

ACIT, Circle-2, Patna	Vs.	Shri Ramautar Sultania & Sons (PAN: AAHRS 5771 G)
Appellant		Respondent

Date of Hearing (Virtual)	01.10.2021
Date of Pronouncement	01.10.2021
For the Appellant	Shri Rupesh Agarwal, Addl. CIT
For the Respondent	Shri Alok Kumar, Advocate

ORDER

Per Bench:

This is an appeal preferred by the Revenue against the order of Ld. CIT(A)-1, Patna dated 03.07.2019 for Assessment year 2015-16.

2. The assessee vide its letter submitted that he has opted for the scheme under “Vivad Se Vishwas Act, 2020” (hereinafter the Scheme). It has been brought to our notice that the assessee has received Form number 3 from competent authority pursuant to the assessee filing Form nos. 1 and 2 as per the Scheme. And also the assessee has filed Form No. 4 and filed along with it evidence of depositing the amount / tax as stated in Form No. 3. Therefore, we note that since the assessee has already deposited the tax as shown in Form NO. 3 and has filed Form No. 4 along with challan evidence payment of tax as per the Scheme, so, there is no point in keeping the departmental appeal pending. In the light of the aforesaid facts, the Ld. A.R of the assessee Shri Alok Kumar requests that the Revenue appeal be dismissed as withdrawn.

3. The Ld. D.R has no objection to the Revenue appeal being dismissed as withdrawn.

4. In the light of the aforesaid facts, we treat the appeal of department as withdrawn and ergo the appeal of the revenue stands dismissed.

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 In the result, the appeal of the Revenue is dismissed as withdrawn.

Order is pronounced in the open court on 1st October, 2021.

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

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

Dated: 01.10.2021

RS

Copy of the order forwarded to:

1. Appellant-ACIT, Circle-2, Patna
2. Respondent – Shri Ramautar Sultania & Sons, 503, Venkatesh Apartment, Budh Marg, Patna-1.
3. The CIT(A)- Patna
4. CIT- , Patna
5. DR, Patna Bench, Patna

True Copy

By Order

Sr. Private Secretary/DDO
ITAT, Kolkata Benches, Kolkata