

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH,
“VIRTUAL HEARING” AT KOLKATA**

[Before Shri P.M. Jagtap, Honble V.P (KZ) & Shri A. T. Varkey, JM]

I.T.A. No. 165/Gau/2020

Assessment Year:2012-13

Sakhawat Hussain, C/o Time Furnishing, R.P. Road, Ganeshguri, Pin-781005, Assam. PAN: ABGPH3089K	Vs.	D.C.I.T, Circle-3, Guwahati
Appellant		Respondent
Date of Hearing	24.09.2021	
Date of Pronouncement	24.09.2021	
For the Appellant	None	
For the Respondent	Shri Subhrajyoti Bhattacharya, Ld. Sr.DR	

ORDER

Per Shri A.T.Varkey, JM

This appeal is preferred by the assessee against the order of Ld. CIT(A), 2, Guwahati dated 27-08-2018 for the assessment years 2012-13.

2. None appeared on behalf of the assessee. At the outset, it is noticed from the letter of the assessee dated 10.09.2021 that the assessee had opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’) and had filed Form-1, Form-2 before the Competent Authority and pursuant to which the assessee had 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 In the result, the appeal of assessee is dismissed as withdrawn.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 24th September, 2021

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

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

Dated : 24th September, 2021

**PP(Sr.P.S.)

Copy of the order forwarded to:

1. Respective Appellant/Assessee
2. Respondent/Department
3. CIT(A),
4. CIT- ,
5. DR, ITAT, Guwahati.

/True Copy/

By order,

Senior Pvt. Secy.