

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

I.T.A. Nos. 110 & 111/Kol/2020
Assessment Years: 2009-10 & 2010-11

Santosh Kumar Chaudhary (PAN: ACEPC4268J)	Vs.	Income-tax Officer, Ward-3(1), Kolkata.
Appellant		Respondent

Date of Hearing (Virtual)	22.10.2021
Date of Pronouncement	22.10.2021
For the Appellant	N o n e
For the Respondent	Shri Jayanta Khanra, JCIT

ORDER

Per Bench:

Both these appeals preferred by the assessee are against the separate orders of Ld. CIT(A), Asansol dated 16.09.2019 and 09.12.2019 for AYs 2009-10 and 2010-11.

2. None appeared on behalf of the assessee. However, vide an application dated 06.10.2021 which is placed on file, the assessee has submitted that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the ‘scheme’) and had filed Form-1 & Form-2 before the Competent Authority and is awaiting the issue of Form No. 3 from the Competent Authority, therefore, the assessee requests for withdrawal of appeal. Taking into consideration the fact that since the assessee has opted for the Scheme for the AYs 2009-10 and 2010-11 as stated above, there is no point in keeping the impugned appeals pending.

3. Therefore, the application of the assessee for withdrawal of the appeal is allowed. In case, if the competent authority as per the scheme does not accept the assessee’s proposal to opt for the Vivad Se Vishwas Scheme, 2020 for any reason, 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 appeals.

4. Needless to say that our aforesaid action allowing the assessee to withdraw the appeals, 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".

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 In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court on 22 October, 2021.

Sd/-

(A. T. Varkey)
Judicial Member

Sd/-

(P. M. Jagtap)
Vice President

Dated: 22 October, 2021

JD, Sr. PS

Copy of the order forwarded to:

1. Appellant- Shri Santosh Kumar Chaudhary, G T Road, Rambagan, PO Searsole Rajbari-713358, Dsist. Burdwan, West Bengal.
2. Respondent – ITO, Ward-3(1), Kolkata.
3. CIT(A), Asansol (sent through e-mail)
4. CIT, Asansol .
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Senior Private Secretary/DDO
ITAT, Kolkata Benches, Kolkata
