

**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. 231/Pat/2019
Assessment Year: 2015-16**

ITO, Ward-2(1), Patna	Vs.	Smt. Kailashpati Devi Sultania (PAN: ACEPS 3098 L)
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 Shri A. T. Varkey, JM:**

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 dated 24.03.2021 submitted that it has opted for the scheme under “Vivad Se Vishwas Act, 2020” (hereinafter the Scheme). The assessee has received Form number 3 from competent authority pursuant to assessee filing of Form nos. 1 and 2. And that pursuant to Form 3, the assessee has remitted the payment details of which is given as under:

BSR Code of Bank	Date of Deposit (DD- MMM-YYYY)	Serial Number of Challan	Amount (Rs.)
001349	28-Aug-2021	01610	8690535

3. In the light of the above facts, the assessee submits that since the assessee has remitted the Tax as per the scheme, the Revenue appeal should be deemed to have been withdrawn. 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 A.R of the assessee Shri Alok Kumar requests that the Revenue appeal be dismissed as withdrawn.

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 D.R has no objection to the Revenue appeal being dismissed as withdrawn.

5. In view of the submissions of both the parties, the Revenue appeal is dismissed as deemed to have been withdrawn in the light of Form 4 and taking into consideration the fact that assessee has remitted tax as per Form 3 issued by competent authority as per the scheme. Therefore, the revenue's appeal is deemed to have been dismissed.

6. In the result, the appeal of the Revenue is dismissed as withdrawn.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-ITO, Ward-2(1), Patna
2. Respondent – Smt. Kailashpati Devi Sultania, 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