

Neeta Rastogi v. Asst. CIT (AY 2014-15)

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW “SMC” BENCH, LUCKNOW
(Virtual Hearing)**

BEFORE SHRI SANJAY ARORA, ACCOUNTANT MEMBER

I.T.A. No. 72/LKW/2020
Assessment Year: 2014-15

Neeta Rastogi, 15/87-A, Lathewali Kothi, Civil Lines, Kanpur 208 001 [PAN:ADDPR 6133M]	vs.	Asst. CIT-1, Kanpur
(Appellant)		(Respondent)

Appellant by	Written Application
Respondent by	Shri Ajay Kumar, Sr. DR
Date of hearing	16/11/2021
Date of pronouncement	16/11/2021

ORDER

Per Sanjay Arora, AM:

This is an Appeal by the Assessee agitating the Order by the Commissioner of Income Tax (Appeals)-1, Kanpur ('CIT(A)' for short) dated 09.06.2017, dismissing the assessee's appeal contesting her assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for assessment year (AY) 2014-15 vide order dated 26.12.2016.

2. None appeared for and on behalf of the assessee-appellant when its' appeal called out for hearing. The assessee has, however, vide her application dated 25.8.2021, clarified that she does not intend to prosecute her instant appeal, and has opted for settlement of the said tax dispute with the Department under the Direct Tax Vivadse Vishwas Act, 2020, and, consequently, seeks to withdraw her appeal. Certificate in Form-5 dated 28.9.2021, issued by the designated authority

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under the Act on the conclusion of the proceedings there-under, certifying the settlement of the tax dispute under reference, is also placed on record.

3. In view of the foregoing, it is apparent that the assessee's captioned appeal does not survive for adjudication by the Tribunal; the DTVsV Act itself providing for a vacation of the appeal before the appellate forum. I accordingly have no hesitation in, acceding to the assessee-appellants' request, to which the Id. Sr. DR also did not raise any objection, permit the withdrawal of the said appeal. The assessee's appeal, therefore, is dismissed as withdrawn/not maintainable. I decide accordingly.

4. In the result, the assessee's appeal is dismissed in the above terms.

Order pronounced in the open Court on November 16, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 16/11/2021

Aks

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| (1) <i>The appellant</i> | (2) <i>The respondent</i> |
| (3) <i>Commissioner</i> | (4) <i>CIT(A)</i> |
| (5) <i>Departmental Representative</i> | (6) <i>Guard File</i> |