

ITO vs. PawanAgarwal (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. 123/LKW/2020

Assessment Year: 2014-15

Income Tax Officer- 2(3), Kanpur	vs.	PawanAgarwal (HUF), C-441, Panki, Kanpur [PAN: AAHHP 5548K]
(Appellant)		(Respondent)

Appellant by	ShriAjayKumar, Sr. DR
Respondent by	Application for disposed of appeal
Date of hearing	18/11/2021
Date of pronouncement	18/11/2021

ORDER

Per Sanjay Arora, AM:

This is an Appeal by the Revenue agitating the Order by the Commissioner of Income Tax (Appeals)-1, Kanpur ('CIT(A)' for short) dated 30.11.2018, allowing the assessee's appeal contesting his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for assessment year (AY) 2014-15 vide order dated 28.12.2016.

2. None appeared for and on behalf of the assessee-respondent when its' appeal was called out for hearing. The learned counsel for the assessee, however, has, vide his application dated 13.11.2021, clarified that the assessee does not intend to prosecute his instant appeal, and has opted for settlement of its' tax dispute with the Department under the Direct Tax Vivad se Vishwas Act, 2020 (DTVsV Act), and, consequently, seeks to withdraw its' appeal. Certificate in Form-5 dated 28.9.2021, issued by the designated authority under the Act on the

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conclusion of the proceedings there-under, signifying the settlement of the tax dispute under reference, is also enclosed along with.

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 The assessee's appeal, therefore, is dismissed as withdrawn/not maintainable.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 Revenue's appeal is dismissed in the above terms.

Order pronounced in the open Court on November 18, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 18/11/2021

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> |

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