



**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "B", LUCKNOW**

[Through Virtual Hearing]

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT  
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.62/LKW/2019  
Assessment Year: 2014-15

The Dy. CIT-1 Kanpur	v.	Shri Manoj Kumar Agarwal (HUF) 53/07, Nayaganj, Kanpur
		TAN/PAN:AAFHM9787H
(Appellant)		(Respondent)

Appellant by:	Shri Harish Gidwani, D.R.		
Respondent by:	Shri P. K. Kapoor, C.A.		
Date of hearing:	16	12	2021
Date of pronouncement:	16	12	2021

**ORDER**

**PER T.S. KAPOOR, A.M.:**

This is Revenue's appeal against the order of the ld. CIT(A)-I, Kanpur, dated 28.11.2018 for assessment year 2014-15.

2. The assessee has submitted an application dated 16.10.2021, received by the Registry of this Office on 2.11.2021, vide which it has been submitted that the Principal Commissioner of Income Tax-1, Kanpur has issued certificate in Form No.3 on 9.12.2020 under the Vivad Se Vishwas Scheme. The copy of such Form has also been filed. The assessee has also filed the copy of Form No.5, i.e. the order of the PCIT-1, Kanpur for full and final settlement of tax arrears under section 5(2) read with section 6 of the DTVSVA, 2020. It was contended that since the assessee has opted for Vivad Se Viswas Scheme and tax payable on the Departmental appeals has been deposited

and order for final settlement of tax arrears has been passed by the designated authority, therefore, the appeal filed by the Department may be dismissed as withdrawn. The ld. D. R. has no objection. Accordingly, since Form No. 3 has been generated in the Departmental appeal and order has been passed by the PCIT-1, Kanpur for full and final settlement of tax arrears under section 5(2) read with section 6 of the DTVSVA, 2020, the appeal of the Department is ordered to be dismissed as withdrawn.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 16/12/2021.

Sd/-  
[A. D. JAIN]  
VICE PRESIDENT

Sd/-  
[T. S. KAPOOR]  
ACCOUNTANT MEMBER

DATED:16/12/2021

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar