

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH VIRTUAL  
HEARING AT KOLKATA****[BEFORE SHRI ABY. T. VARKEY, JUDICIAL MEMBER &  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER]****I.T.A. No. 599/Pat/2007****&****I.T.A. Nos. 49 & 66/Pat/2008****Assessment Year: 2001-02, 2003-04 & 2004-05**

Rajendra Tiwary (PAN: ADLPT1287A)	Vs.	ACIT, Circle-5, Patna
Appellant		Respondent

Date of Hearing (Virtual)	20.12.2021
Date of Pronouncement	20.12.2021
For the Appellant	None
For the Respondent	Shri Sanjay Mukherjee, CIT, DR

**ORDER****PER SHRI RAJESH KUMAR, AM:**

These are three appeals filed by the assessee against the order of the Ld.CIT(A)-II, for A.Y. 2001-02, 2003-04 & 2004-05.

2. None appeared for the assessee. However, the Ld. CIT(DR), Shri Sanjay Mukherjee was fair enough to point out that these appeals were earlier dismissed for non-remittance of the challan fees. However, the assessee, after remitting the fee sought the recalling of the orders which was allowed by the Tribunal vide order dated 01.10.2009. So undisputedly these appeals have been restored.

3. The Ld. CIT(DR) further submitted that he has knowledge that the assessee had preferred applications for all these three appeals under Vivad Se Vishwas Scheme, 2020 (hereinafter, the 'scheme') and pursuant to the same, the assessee had been issued Form No. 3 by the Competent Authority.

4. Having recorded the aforesaid submissions of the Ld. CIT(DR), we are of the opinion that there is no point in keeping these appeals pending. Therefore, we dismiss these appeals of the assessee with the caveat that in case for any reason the assessee does not succeed in the Scheme, then the assessee is at liberty to move an application for recalling this order. With these observations, we dismiss these appeals of the assessee.

5. In the result, all the appeals of assessee are dismissed as withdrawn.

Order is pronounced in the open court on 20<sup>th</sup> December, 2021

Sd/-  
(A. T. Varkey)  
Judicial Member

Sd/-  
(Rajesh Kumar)  
Accountant Member

Dated: 20.12.2021

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Rajendra Tiwary, Development Officer, LIC of India, Priyadarshini Nagar, Near D.P.S., Bailey Road, Patna.
2. Respondent – ACIT, Circle-5, Patna.
3. The CIT(A)-I
4. CIT-
5. DR,

True Copy

By Order

Senior Private Secretary  
ITAT, Kolkata Benches, Kolkata