

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC"
(Virtual Court Hearing) BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member

I.T.A. No.1936/Kol/2019
Assessment Year: 2013-14

Shri Sumit Khandelwal.....Appellant
Room No.820, Marshall House,
33/1, NS Road, Dalhousie,
Kolkata-1.
[PAN: AFOPK1457Q]

vs.

ITO, Ward-36(2), Kolkata.....Respondent

Appearances by:

None

Shri Jayanta Khanra, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 03, 2022

Date of pronouncing the order : February 03, 2022

Hearing through Video Conferencing

ORDER

The present appeal has been preferred by the assessee against the order dated 26.06.2019 of the Commissioner of Income Tax (Appeals)-10, Kolkata [hereinafter as 'CIT(A)'].

2. The Learned Counsel for the assessee has moved an application stating that the assessee has availed the "*Vivad Se Vishwas Scheme 2020*". It has been submitted that the appeal will be withdrawn as soon as Form No.4 is submitted to the concerned authority. Since the assessee has already availed *Vivad Se Vishwas Scheme 2020* and Form Nos. 1 &2 have been received, therefore, in my view, no useful purpose will be served in further keeping pending this appeal. Accordingly, the appeal of the assessee is dismissed as withdrawn on account of the assessee has already availed *Vivad Se Vishwas Scheme(VSVS) 2020*. However, the said withdrawal will be subject to the condition that if somehow, for any reason whatsoever the assessee failed to avail the benefit of *Vivad Se Vishwas Scheme (VSVS) 2020*, then assessee will be at liberty to get his appeal restored.

With the above observations the appeal of the assessee is treated as withdrawn.

The appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court on 03.02.2022.

[Sanjay Garg]
Judicial Member

Dated: 03.02.2022.

RS

Copy of the order forwarded to:

1. The Appellant-
2. The Respondent-
3. The CIT concerned-
4. The CIT(A) -
5. The DR -
6. Guard File

//True copy//

By order

Sr.PS/D.D.O, Kolkata Benches