



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW SMC BENCH, LUCKNOW**

BEFORE SHRI. A. D. JAIN, VICE PRESIDENT

ITA No.175/LKW/2020
Assessment Year: 2015-16

The Income Tax Officer 3(1) Kanpur	v.	Shri Bharat Gupta, HUF 7/109, Swaroop Nagar Kanpur
		TAN/PAN:AAHHB3982K
(Appellant)		(Respondent)

Appellant by:	Shri Harish Gidwani, D.R.		
Respondent by:	Application of the assessee.		
Date of hearing:	10	03	2022
Date of pronouncement:	28	03	2022

ORDER

This is Revenue's appeal against the order of the ld. CIT(A)-I, Kanpur, dated 26.11.2018 for Assessment Year 2015-16.

2. There is a delay of 382 days in filing of the appeal. The Revenue has filed an application dated 24.2.2020 for condonation of delay. Having carefully perused the application for condonation of delay, I find that there was sufficient cause for the delay in filing of the appeal. Accordingly, I condone the delay and admit this appeal for hearing.

3. The assessee has submitted an application dated Nil, received in the Registry of this Office on 2.2.2022, vide which it has been submitted that the Income Tax Department has passed Order in Form No.5 on 24.11.2021 under the Vivad Se Vishwas Scheme. The assessee has 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, for Assessment Year 2015-16. 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arrears has been passed by the designated authority, therefore, the appeal filed by the Department may be dismissed as withdrawn.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 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section 6 of the DTVSVA, 2020, for Assessment Year 2015-16, the appeal of the Department is ordered to be dismissed as withdrawn.

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

Order pronounced in the open Court on 28/03/2022.

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

DATED:28/03/2022

JJ:

Copy forwarded to:

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

By order

Assistant Registrar