

**IN THE INCOME TAX APPELLATE TRIBUNAL GAUHATI BENCH,  
(VIRTUAL HEARING AT KOLKATA)**

**[BEFORE SHRI SANJAY SARMA, JUDICIAL MEMBER &  
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER]**

**I.T.A. No. 197/GTY/2018**  
Assessment Year: 2013-14

|  |     |                         |
|--|-----|-------------------------|
| M/s. North Eastern Electric Power Corporation Ltd.<br>Brookland Compound, Lower New Colony, Shillong-793003 (Meghalaya)<br>(PAN: AAACN 9991 J) | Vs. | ACIT, Circle - Shillong |
| Appellant  |     | Respondent              |

|                       |                              |
|-----------------------|------------------------------|
| Date of Hearing       | 04.05.2022                   |
| Date of Pronouncement | 04.05.2022                   |
| For the Appellant     | N o n e                      |
| For the Respondent    | Smt. I Gyaneshori Devi, JCIT |

**ORDER**

**Per Sonjoy Sarma, JM:**

The appeal preferred by the assessee against the order of Ld. CIT(A), Shillong dated 25.04.2018 for AY 2013-14.

2. At the outset, we note that none appeared on behalf of the assessee at the time of hearing before us. From the documents available in the record as well as going through the application dated 30.03.2022 filed by the appellant through Sr. Manager (Finance) Taxation stating that the matter has been settled under Vivad Se Vishwas Scheme (VSVS) and need to be withdrawn and considering the same we note that since the assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2020 (hereinafter, the 'scheme') and had filed Form no. 1 and Form no. 2 before the Competent Authority and the Competent Authority had accepted it and had issued Form-3. Thereafter the assessee has remitted the tax as per Form 3 and filed form no. 4 and the department has also issued Form-5 in respect of order for full and final settlement of tax arrears u/s. 5(2) read with section 6 of the Direct Tax Vivad Se

Vishwas Act, 2020 (3 of 2020). Since the assessee has paid the due taxes, there is no point in keeping the impugned appeal pending. Apropos the discussion (supra) and since Id. DR does not have any objection in withdrawing the same, we allow the assessee to withdraw the impugned appeal.

3. In the result, the appeal of assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-

(Girish Agrawal)  
Accountant Member

Sd/-

(Sonjoy Sarma)  
Judicial Member

Dated: 04.05.2022

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant– (i) M/s. North Eastern Electric Power Corporation Ltd.
2. Respondent – ACIT, Circle-Shillong.
3. CIT(A), Shillong
4. CIT ,
5. DR, ITAT, Guwahati.

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata