

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

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

ITA No. 127/Lkw/2020  
Assessment Year 2014-15

|                                    |     |  |
|------------------------------------|-----|--|
| Income Tax Officer-3(4),<br>Kanpur | Vs. | Shri Ullash Wahi,<br>128/636, K-Block, Kidwai Nagar,<br>Kanpur (U.P.)<br>PAN –AAGPW9702M |
| (Appellant)                        |     | (Respondent)   |

|                       |  |
|-----------------------|--|
| Assessee by           | Application for disposal of appeal<br>under VSVS |
| Revenue by            | Shri Pankaj Sachan, DR                           |
| Date of hearing       | 30/05/2022                                       |
| Date of pronouncement | 31/05/2022                                       |

**ORDER**

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

This appeal has been filed by the Revenue against the order of Id. CIT(A)-1, Kanpur dated 27.11.2018 pertaining to A.Y. 2014-15.

2. At the outset, it is noticed that the order u/s. 5(2) r.w.s. 6 of the DTVSVA has been passed by the PCIT-1, Kanpur for full and final settlement of tax arrears. Since the assessee has opted for Vivad Se Viswas Scheme and tax payable on the Departmental appeal 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has been passed by the designated authority, therefore, the appeal filed by the Department is liable to be dismissed as withdrawn. The Ld. DR has no objection. Accordingly, since order has been passed by PCIT-1, Kanpur for full and final settlement of tax arrears u/s. 5(2) r.w.s. 6 of DTVSVA, 2020 for AY

2014-15, the appeal of the Department is ordered to be dismissed as withdrawn.

3. In the result, all the appeals of the Revenue are dismissed.

(Order pronounced in the open court on 31/05/2022)

**Sd/-**  
**(T.S. Kapoor)**  
**Accountant Member**

**Sd/-**  
**(A.D. Jain)**  
**Vice President**

Aks -  
Dtd. 31/05/2022

Copy of order forwarded to:

|                                 |                    |
|---------------------------------|--------------------|
| (1) The appellant               | (2) The respondent |
| (3) Commissioner                | (4) CIT(A)         |
| (5) Departmental Representative | (6) Guard File     |

Assistant Registrar