

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA 'DB' BENCH AT KOLKATA**

**[Virtual Court]**

**Before**

**SRI SANJAY GARG, JUDICIAL MEMBER  
&  
SRI MANISH BORAD, ACCOUNTANT MEMBER**

**I.T.A. No.: 351/Pat/2018  
Assessment Year: 2012-13**

**Sri Ashad Imam.....Appellant  
[PAN: AAHPI 6423 R]**

**Vs.**

**ITO, Ward-3(1), Purnea.....Respondent**

**I.T.A. No.: 352/Pat/2018  
Assessment Year: 2012-13**

**Shabana Parween.....Appellant  
[PAN: ANIPP 6889 R]**

**Vs.**

**ITO, Ward-3(1), Purnea.....Respondent**

**Appearances by:**

*Sh. Manish Rastogi, Adv., appeared on behalf of the Assessee.*

*Sh. Rupesh Agrawal, Sr. D/R, appeared on behalf of the Revenue.*

Date of concluding the hearing : June 9<sup>th</sup>, 2022

Date of pronouncing the order : June 10<sup>th</sup>, 2022

**ORDER**

**Per Bench:**

The captioned appeals filed by the assessee pertaining to the Assessment Year (in short "AY") 2012-13 are directed against separate orders passed u/s 250(6) of the Income Tax Act, 1961 (in short the "Act") by ld. Commissioner of Income-tax (Appeals), Bhagalpur [in short ld. "CIT(A)"] dated 02.11.2018.

2. The ld. Counsel for the assessee has submitted that the assesseees are availing the "Vivad Se Vishwas Scheme" and has

filed applications in this regard dated 09.06.2022. Tax payable as per this scheme in the case of the assessee stood paid and Form No.-5 has been issued for the full and final settlement of tax arrears. Thus, ld. Counsel for the assessee requested for withdrawing the instant appeals.

3. Per contra, ld. D/R did not have any objection to this request of ld. Counsel for the assessee.

4. We have heard rival contentions and perused the records placed before us. We have gone through the facts narrated by the ld. Counsel for the assessee stated herein above and find that the assessee has opted under the *Vivad Se Vishwas Scheme, 2020* and paid taxes thereon, on the demands raised by the ld. AO in the assessment proceedings carried out subsequent to the passing of the impugned order, and have, thus, requested to withdraw the instant appeals. We, therefore, considering the facts of the case and the requests made at the behest of the assessee, dismiss these appeals as withdrawn.

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 In the result, the appeals of the assessee are dismissed as withdrawn.

***Kolkata, the 10<sup>th</sup> June, 2022.***

*Sd/-*  
[Sanjay Garg]  
Judicial Member

*Sd/-*  
[Manish Borad]  
Accountant Member

Dated: 10.06.2022

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Sri Ashad Imam, Naya Tola, Line Bazar, Purnia-854 301 & Manish Rastogi (Advocate), L-207, 208, Dumraon Place, Fraser Road, Patna-800 001.**
- 2. Shabana Parween, Naya Tola, Line Bazar, Purnia-854 30 & Manish Rastogi (Advocate), L-207, 208, Dumraon Place, Fraser Road, Patna-800 001.**
- 3. ITO, Ward-3(1), Purnea.**
4. CIT(A), Bhagalpur.
5. CIT-
6. CIT(DR), Patna Bench, Patna.

*True copy*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata