

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA**

**BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.1578/Kol/2019  
Assessment Year: 2009-10**

<b>M/s. Blooming Jewellery Pvt. Ltd. 332/188, Gloe Dwarwaza, Chowk, Lucknow-226003 (PAN: LKNBO74335G)</b>	<b>Vs.</b>	<b>Assistant Commissioner of Income Tax, Circle-5(2), Kolkata.</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : N o n e

Respondent by : Shri Sanjib Kumar Paul, Addl. CIT

Date of Hearing : 07.07.2022

Date of Pronouncement : 07.07.2022

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal by the assessee is directed against the order of Id. CIT(A)-18, Kolkata vide ITA No. 10848/CIT(A)-18/Kol/Cir-5(2)/F.Sl. No.AT(2)178/18-19 dated 23.08.2018 for A.Y. 2009-10 passed against the assessment order u/s 147/144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by ACIT, Circle-5(2),Kolkata dated 22.12.2016.

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 file we note that 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-respondent has paid the due taxes, there is no point in keeping the impugned appeal pending. Apropos the discussion (supra) and since Shri Sanjib Kumar Paul, Addl. CIT, 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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-

**(SONJOY SARMA)**  
**JUDICIAL MEMBER**

Kolkata, Dated: 07.07.2022  
JD, Sr. P.S.

Copy to:

1. The Appellant:
2. The Respondent:.
3. CIT(A)-18, Kolkata
4. The CIT- Kolkata.
5. The DR, ITAT, Kolkata Bench, Kolkata

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d/-

**(GIRISH AGRAWAL)**  
**ACCOUNTANT MEMBER**

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata