

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'C' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. Nos. 20 & 21/KOL/2020
Assessment Years: 2014-2015 & 2015-2016**

***Deputy Commissioner of Income Tax (International
Taxation),.....Appellant***
***Aayakar Bhawan Poorva,
2nd Floor,
110, Shantipally,
Kolkata-700107
-Vs.-***

Outotec Gmbh & Co. KG,.....Respondent
***Plot No. XI, Block-EP, Sector-V,
Kolkata-700091
[PAN:AAACO8228K]***

Appearances by:

Md. Atahar H. Choudhury, CIT, appeared on behalf of the Revenue
Smt. Nilanjana Banerjee Pal, A.R., appeared on behalf of the assessee

Date of concluding the hearing : June 29, 2022

Date of pronouncing the order: July 14, 2022

O R D E R

Per Bench:-

The present two appeals are directed at the instance of Revenue against the separate orders of ld. Commissioner of Income Tax (Appeals)-22, Kolkata dated 24.10.2019 passed for the assessment years 2014-15 and 2015-16 respectively.

2. The assessee has filed an application pleading therein that it has resolved the dispute with the Revenue under Vivad Se Viswas Scheme and a Certificate in Form No. 5 has been issued to it. According to this Certificate, the assessee has paid the taxes. The ld. CIT(DR) did not dispute this fact. Copy of Form No. 5 has been placed on record in both

the assessment years. Since the assessee has already resolved the dispute with the Revenue under Vivad Se Viswas Scheme and, therefore, it was for the Revenue to withdraw its appeals, but Revenue failed to file the application. However, considering the above facts and circumstances, we dismiss both the appeals.

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

Order pronounced in the open Court on July 14, 2022.

**Sd/-
(Rajesh Kumar)
Accountant Member**

**Sd/-
(Rajpal Yadav)
Vice-President (KZ)**

Kolkata, the 14th day of July, 2022

*Copies to : (1) Deputy Commissioner of Income Tax (International Taxation),
Aayakar Bhawan Poorva, 2nd Floor,
110, Shantipally,
Kolkata-700107*

*(2) Outotec Gmbh & Co. KG,
Plot No. XI, Block-EP, Sector-V, Kolkata-700091*

(3) Commissioner of Income Tax(Appeals)-22, Kolkata;

(4) Commissioner of Income Tax - , Kolkata;

(5) The Departmental Representative

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.