

**IN THE INCOME TAX APPELLATE TRIBUNAL
CIRCUIT BENCH, VARANASI**

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.133/VNS/2020
Assessment Year: 2012-13**

Sh. Kaushal Kumar Srivastava, Income Tax Officer, Ward-3(1), Varanasi	v.	Smt. Archana Arora, A-221 Second Floor, Defence Colony, New Delhi PAN-ABSPA7029A
(Department)		(Respondent)

Department by:	Sh. A.K. Singh, Sr. DR
Respondent by:	None
Date of hearing:	06.07.2022
Date of pronouncement:	06.07.2022

ORDER

PER VIJAY PAL RAO, J.M.

This appeal by the Revenue is directed against the order dated 08.09.2020 of CIT(A) for the assessment year 2012-13.

2. At the time of hearing, learned Sr. DR has submitted that the assessee has opted for Vivad Se Vishwas Scheme, 2020 to settle the tax dispute for the year under consideration and the Competent Authority has issued Form No. 5 under Vivad Se Vishwas Scheme, 2020 on 3.3.2022. The learned Sr. DR has filed a copy of Form No. 5 issued by the Competent Authority. Thus, the learned Sr. DR has submitted that this appeal of the Revenue may be allowed to be withdrawn and consequentially the same may be dismissed as withdrawn.

3. Having considered the submissions of the learned Sr. DR and carefully gone through the Form No. 5 issued by the Competent Authority dated 3.3.2022, we find that the assessee has opted for Vivad Se Vishwas Scheme, 2020 to settle the tax dispute for the assessment year under consideration. The present appeal

of the Revenue is the only litigation arising from the assessment under section 147 r.w.s. 144 for the year under consideration, as the learned CIT(A) while passing the impugned order has deleted the entire addition made by the AO.

4. Accordingly, when the assessee has settled the tax dispute under Vivad Se Vishwas Scheme, 2020 and the Competent Authority has accepted the declaration filed by the assessee by issuing Form No. 5 dated 3.3.2022, the present appeal of the Revenue is allowed to be withdrawn and consequentially dismissed being withdrawn.

5. In the result, the appeal of the Department is dismissed being withdrawn as the assessee has settled the tax dispute under Vivad Se Vishwas Scheme, 2020.

Order pronounced in the open Court after conclusion of hearing on 06.07.2022 in the presence of both the parties.

Sd/-

[RAMIT KOCHAR]
ACCOUNTANT MEMBER

DATED: 06/07/2022

Varanasi

Sh

Sd/-

[VIJAY PAL RAO]
JUDICIAL MEMBER

Copy forwarded to:

1. Department- Sh. Kaushal Kumar Srivastava, ITO, Ward-3(1), Varanasi
2. Respondent-Smt. Archana Arora
3. CIT(A), Varanasi
4. CIT
5. DR

By order
Sr. P.S.