

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"PATNA" BENCH, PATNA  
[THROUGH VIRTUAL COURT]**

**BEFORE SHRI MANISH BORAD, HON'BLE ACCOUNTANT MEMBER  
AND SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER**

**ITA No.163 & 164/Pat/2019  
Assessment Year: 2014-15 & 2015-16**

ACIT, Central Circle-3, Patna	Vs.	Shri Bijay Kumar Kishorepuria  112, Triveni Apartment, East Boring Canal Road, Patna – 800 001.  PAN: AFOPK 4175 M
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Shubham Khandelia, AR  
Revenue by : Shri Sanjay Mukherjee, CIT

Date of Hearing : 19.07.2022  
Date of Pronouncement : 20.07.2022

**ORDER**

**PER SONJOY SARMA, JM:**

These appeals filed by the revenue are directed against the order of Id. Commissioner of Income Tax (Appeals)-3, Patna both dated 22.03.2019.

2. In this case, Shri Bijay Kumar Kishorepuria, Authorised Representative of the assessee has moved an application informing us that the appeals have been settled under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the copy of the certificate in Form 5 for full and final settlement of tax arrear under section 5(2) read with section 6 of the Direct Tax Vivad Se Vishwas Act, 2020.

3. Per contra, the ld. DR did not have any objection in this regard.

4. Keeping in view these facts and circumstances of the case including especially the fact that the assessee has duly complied with the necessary requirements under Vivad Se Vishwas Scheme, 2020, the permission as sought by the assessee is granted and these appeals of the revenue are dismissed as withdrawn.

**5. In the result, both the appeals of the revenue are dismissed as withdrawn.**

**Order pronounced in the open court on 20.07.2022.**

**Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER**

**Sd/-  
(SONJOY SARMA)  
JUDICIAL MEMBER**

Kolkata, Dated: 20.07.2022.  
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: ACIT, Central Circle-3, Patna
2. The Respondent: Shri Bijay Kumar Kishorepuria
3. The CIT, Concerned, Patna
4. The CIT (A) Concerned, Patna
5. The DR Concerned Bench

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By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata