

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

आयकर अपीलीय अधीकरण, न्यायपीठ - "A" कोलकाता,

**BEFORE SHRI RAJPL YADAV, VICE PRESIDENT
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

(समक्ष श्री राजपाल यादव उपाध्यक्ष एवं श्री गिरीश अग्रवाल लेखा सदस्य)

**ITA No.2186/Kol/2019
Assessment Year: 2014-15**

Assistant Commissioner of Income Tax, Circle-1(1), Kolkata.	Vs.	Shri Kuldeep Jaiswal 16, Gandhi House, 7th Floor, G. C. Avenue, Near Chandni Chowk Metro Station, Kolkata-700013. (PAN: ACVPJ4561C)
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Biswanath Das, Sr. DR
Respondent by : Shri Vinay Kumar Gupta, FCA

Date of Hearing : 04.08.2022
Date of Pronouncement : 04.08.2022

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal by the revenue is directed against the order of ld. CIT(A)-1, Kolkata vide Appeal No. 10960/CIT(A)-1/Kol/Circle-1(1)/2016-17 dated 09.04.2019 for A.Y. 2014-15 passed against the assessment order u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by DCIT, Circle-1(1),Kolkata dated 27.12.2016.

2. Shri Biswanath Das, Sr. DR appeared on behalf of the revenue and Shri Vinay Kumar Gupta, FCA appeared for the assessee.

3. At the outset, we note from the documents available in the file 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. The present appeal is by the Revenue against which assessee has availed the option available under the Direct Tax Vivad Se Vishwas Act, 2020 and deposited the applicable taxes. The Revenue ought to have made an application for the withdrawal of its appeal fact of which has been brought before the Tribunal by the assessee. Apropos the discussion (supra), we dismiss the appeal of the revenue.

4. In the result, the appeal of the revenue is dismissed.

Order is pronounced in the open court.

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

Kolkata, Dated: 04.08.2022
JD, Sr. P.S.

Copy to:

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

//True Copy//

Sd/-

(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata