

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "B", LUCKNOW**

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND  
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No. 336/Lkw/2019  
A.Ys. 2015-16

|   |     |   |
|---|-----|---|
| Smt. Heema Agarwal,<br>7/110-C, Swaroop Nagar,<br>Kanpur<br>PAN- ABEPA 3464F<br>(Appellant) | Vs. | Income Tax Officer,<br>Ward 4(3),<br>Kanpur<br><br>(Respondent) |
|---|-----|---|

|                       |                               |
|-----------------------|-------------------------------|
| Assessee by           | Shri Ashish Jaiswal, Advocate |
| Revenue by            | Shri Harish Gidwani, (DR)     |
| Date of hearing       | 10/08/2022                    |
| Date of pronouncement | 10/08/2022                    |

**ORDER**

**PER T.S. KAPOOR, A.M.:**

This appeal has been filed by the assessee against the order of the Id. CIT(A)-II, Kanpur dated 05.04.2019 pertaining to A.Ys. 2015-16.

2. It was noticed that the assessee has submitted an application, received in the Registry of this Office on 10.08.2022 via which it has been submitted that the assessee has opted for Vivad Se Viswas Scheme and Income Tax Department has passed Order in Form No.5 on 03.11.2021 for AY 2015-16 under Vivad Se Vishwas Scheme. The assessee has filed the copy of Form No.5, i.e., the order of the PCIT-1, Kanpur for full and final settlement of tax arrears under section 5(2) read with section 6 of the DTVSVA, 2020. It was contended that since the assessee has opted for Vivad Se Viswas Scheme and tax payable on the assessee appeal has been deposited and order for final settlement of tax arrears has been passed by the designated authority, therefore, the appeal filed by the

assessee may be dismissed as withdrawn. The Id. D.R. has no objection. Accordingly, since the order has been passed by the PCIT-1, Kanpur for full and final settlement of tax arrears under section 5(2) read with section 6 of the DTVSVA, 2020, for A.Ys. 2015-16, 2016-17 and 2017-18, the appeal of the assessee is ordered to be dismissed as withdrawn.

3. In the result, the appeal of the assessee is dismissed.

(Order pronounced in the open court on 10/08/2022)

**Sd/-  
(A.D. Jain)  
Vice President**

**Sd/-  
(T.S. Kapoor)  
Accountant Member**

Aks -  
Dtd. 10 /08/2022

Copy of order forwarded to:

|                                 |                    |
|---------------------------------|--------------------|
| (1) The appellant               | (2) The respondent |
| (3) Commissioner                | (4) CIT(A)         |
| (5) Departmental Representative | (6) Guard File     |

Assistant Registrar