

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

**Before Shri Manish Borad, Accountant Member  
&  
Shri Sonjoy Sarma, Judicial Member**

**I.T.A. No. 2483/KOL/2018  
Assessment Year: 2012-2013**

***Lahliwala Steels Pvt. Limited,.....Appellant***  
***KK. Poddar & Associates,***  
***135A, B.R.B. Basu Road, 2<sup>nd</sup> Floor,***  
***Kolkata-700001***  
***[PAN: AABCL1501B]***  
***-Vs.-***

***Income Tax Officer,.....Respondent***  
***Ward-3(3), Kolkata,***  
***Aayakar Bhawan,***  
***P-7, Chowringhee Square,***  
***Kolkata-700069***

**Appearances by:**

*No n e, appeared on behalf of the assessee*

*Shri Sudipta Guha, CIT (DR), appeared on behalf of the Revenue*

**Date of concluding the hearing : August 11, 2022**

**Date of pronouncing the order: August 11, 2022**

**O R D E R**

**Per Manish Borad, Accountant Member:-**

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals)-1, Kolkata dated 08.10.2018 passed for the assessment year 2012-13.

2. Shri K.K. Poddar, ld. Authorized Representative of the assessee-company has moved an application dated 08.08 seeking the permission of the Bench to withdraw this appeal and pleaded that the assessee has resolved the issue in dispute with the Revenue under Vivad Se Viswas Scheme. For buttressing this plea, the assessee has filed a copy of Declaration in Form No. 5 which is being placed on record.

3. Ld. D.R. has raised no objection if the instant appeal is dismissed as withdrawn by the assessee.

4. We have perused the relevant material placed before us. We find that the assessee has opted for Vivad Se Vishwas Scheme, 2020 to resolve the dispute with the Revenue. Tax payable as per the Vivad Se Vishwas Scheme, 2020 has been duly paid and the Income Tax Department has issued Form No. 5, which is an order 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 of 2020) on 4<sup>th</sup> July, 2020. Under these given facts and circumstances, the assessee's application to withdraw the instant appeal is allowed and the appeal is dismissed as withdrawn.

**5. In the result, the appeal filed by the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on August 11, 2022.

**Sd/-  
(Sonjoy Sarma)  
Judicial Member**

**Sd/-  
(Manish Borad)  
Accountant Member**

***Kolkata, the 11<sup>th</sup> day of August, 2022***

*Copies to : (1) Lahliwala Steels Pvt. Limited,  
KK. Poddar & Associates,  
135A, B.R.B. Basu Road, 2<sup>nd</sup> Floor, Kolkata-700001*

*(2) Income Tax Officer,  
Ward-3(3), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069*

*(3) Commissioner of Income Tax(Appeals)-1, Kolkata  
(4) The Departmental Representative  
(5) Guard File*

*TRUE COPY*

*By order*

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

*Laha/Sr. P.S.*