

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

आयकर अपीलीय अधीकरण, न्यायपीठ - "B" 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.1876/Kol/2019
Assessment Year: 2009-10**

Yashoda Dealers Pvt. Ltd. Naschinda, Ghoshpoara, Bally, Howrah-711227 (PAN: AAACY3308C)	Vs.	Deputy Commissioner of Income-tax, Central Circle- 2(1), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Amit Agarwal, Advocate

Respondent by : Shri Sudipta Guha, CIT, DR

Date of Hearing : 24.08.2022

Date of Pronouncement : 24.08.2022

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal by the assessee is directed against the order of Ld. CIT-5, Kolkata vide Appeal No. 14/CIT(A)-5/CC-2(1)/16-17/Kol dated 26.07.2019 for A.Y. 2009-10 passed against the assessment order u/s 143(3)/147/263/144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by ITO, Ward-9(2), Kolkata dated 31.03.2014.

2. Shri Amit Agarwal, Advocate appeared for the assessee and Shri Sudipta Guha, CIT, DR appeared on behalf of the revenue.

3. At the time of hearing Ld. AR of the assessee submitted 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 has paid the due taxes, there is no point in keeping the impugned appeal pending. Apropos the discussion (supra) and since Shri Sudipta Guha, Sr. DR does not have any objection in withdrawing the same, we allow the assessee to withdraw the impugned appeal.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order is pronounced in the open court.

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

Sd/-

(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Dated: 24.08.2022

JD, Sr. P.S.

Copy to:

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

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By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata