

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Girish Agrawal, Accountant Member**

**I.T.A. Nos. 1335 & 1336/KOL/2019
Assessment Years: 2009-2010 & 2010-2011**

***M/s. JCC India Pvt. Limited,.....Appellant
51, Vivekananda Road,
Girish Park, Kolkata-700007
[PAN:AABC]5221A]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-9(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

N o n e, appeared on behalf of the assessee

Smt. Ranu Biswas, Addl. CIT(DR), appeared on behalf of the Revenue

Date of concluding the hearing : August 26, 2022

Date of pronouncing the order : August 26, 2022

O R D E R

Per Bench:-

These appeals filed by the assessee are directed against the separate orders of Id. Commissioner of Income Tax (Appeals)-15, Kolkata both dated 12.03.2019.

2. In this case, the Director of the assessee-company has moved an application dated 16.08.2022 seeking the permission of the Bench to withdraw these appeals 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 D.R. has raised no objection if the instant appeals are dismissed as withdrawn by the assessee.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 and the Designated Authority has issued the certificate in Form No. 5 on 24.05.2022 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), The Direct Tax Vivad Se Vishwas Rules, 2020 accepting the assessee's declaration under the said Scheme.

5. 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as sought by the Director of the assessee-company is granted and these appeals of the assessee are dismissed as withdrawn.

6. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open Court on August 26, 2022.

Sd/-

Sd/-

(Girish Agrawal)
Accountant Member

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 26th day of August, 2022

Copies to : (1) *M/s. JCC India Pvt. Limited,
51, Vivekananda Road,
Girish Park, Kolkata-700007*

(2) *Income Tax Officer,
Ward-9(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069*

(3) *Commissioner of Income Tax (Appeals)-15, Kolkata,*

(4) *Commissioner of Income Tax ,*

(5) *The Departmental Representative*

(6) *Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.