

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

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

ITA No. 65/Lkw/2019
Assessment Year 2014-15

Income Tax Officer-3(1), Kanpur	Vs.	Shri Akshay Kumar Agarwal, 7/154, Banglow No.283, Swaroop Nagar, Kanpur PAN- APHPA 8177L
(Revenue)		(Assessee)

Assessee by	Application for disposal of appeal under VSVS
Revenue by	Smt. Jyotsana Jauhari, CIT (DR)
Date of hearing	29/08/2022
Date of pronouncement	29/08/2022

ORDER

PER A.D. JAIN, V.P.:

This appeal has been filed by the Revenue against the order of the Id. CIT(A)-I, Kanpur dated 28.11.2018 pertaining to A.Y. 2014-15.

2. During the course of hearing, it was noted that in this case Income Tax Department has passed Order in Form No.5 on 13.06.2022 for AY 2014-15 under Vivad Se Vishwas Scheme. The Revenue 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. The assessee has also filed the copy of Form No.3, i.e., Form for certificate under sub section (1) of Section 5 of the DTVSA, 2020. It was contended that since the assessee has opted for Vivad Se Viswas Scheme and tax payable by the assessee has been deposited and order for final settlement of tax arrears has been passed by the

designated authority, therefore, the appeal filed by the Revenue may be dismissed as withdrawn.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5(2) read with section 6 of the DTVSVA, 2020, for A.Y. 2014-15, the appeal of the Revenue is ordered to be dismissed as withdrawn.

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

(Order pronounced in the open court on 29/08/2022)

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

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

Aks -
Dtd. 29/08/2022

Copy of order forwarded to:

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

Assistant Registrar