

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

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 442/KOL/2019  
Assessment Year: 2014-2015**

***Hariram Garg & Others (HUF),.....Appellant  
C/o. S.D. Verma, Advocate,  
7, Rabindra Sarani, Kolkata-700001  
[PAN: AACHH6658D]  
-Vs.-***

***Deputy Commissioner of Income Tax,.....Respondent  
Central Circle-2(4), Kolkata,  
Aayakar Bhawan Poorva,  
110, Shanti Pally, E.M. Bypass,  
Kolkata-700107***

**Appearances by:**

*Sri S.D. Verma, Advocate, appeared on behalf of the assessee  
Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue*

**Date of concluding the hearing : September 08, 2022  
Date of pronouncing the order: September 08, 2022**

**O R D E R**

**Per Rajpal Yadav, Vice-President (KZ):-**

This appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals)-20, Kolkata dated 20.02.2019 passed for the Assessment Year 2014-15.

2. In this case, the Id. Authorized Representative of the assessee-HUF has moved an application seeking the permission of the Bench to withdraw this appeal subject to issue of Form No. 5 by the Designated Authority under the Vivad Se Vishwas Act, 2020 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 copies of Declaration in Form Nos. 1, 2, & 4 under the Vivad Se Vishwas Act,

2020 as well as Form No. 3 issued by the Competent Authority and Form No. 5 which is pending for issuing by the Designated Authority under the Vivad Se Vishwas Act, 2020, which are 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 D.R. has raised no objection if the instant appeal is dismissed as withdrawn by the assessee.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. The Designated Authority has not yet issued the certificate in Form No. 5 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 Id. Authorized Representative of the assessee-HUF is granted and the appeal of the assessee is dismissed as withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on September 08, 2022.

**Sd/-**  
**(Rajesh Kumar)**  
**Accountant Member**

**Sd/-**  
**(Rajpal Yadav)**  
**Vice-President (KZ)**

***Kolkata, the 8<sup>th</sup> day of September, 2022***

**Copies to :** (1) ***Hariram Garg & Others (HUF),  
C/o. S.D. Verma, Advocate,  
7, Rabindra Sarani, Kolkata-700001***

(2) ***Deputy Commissioner of Income Tax,***

***Central Circle-2(4), Kolkata,  
Aayakar Bhawan Poorva,  
110, Shanti Pally, E.M. Bypass, Kolkata-700107***

- (3) Commissioner of Income Tax(Appeals)-20, Kolkata*
- (4) Commissioner of Income Tax -, 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.***