

**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. 440/KOL/2019
Assessment Year: 2014-2015**

Sita Garg,.....Appellant
C/o. S.D. Verma, Advocate,
7, Rabindra Sarani, Kolkata-700001
[PAN: AECPG2893P]
-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 Rajesh Kumar, Accountant Member:-

The present 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, Shri S.D. Verma, Id. Authorized Representative of the assessee has moved an application dated 4th August, 2022 stating therein that the assessee has resolved the issue in dispute with the Revenue under Vivad Se Viswas Scheme. For buttressing this plea, Id. A.R. has filed a copy of Declaration in Form No. 5 which is being placed on record. Since the Department has issued Form No. 5, which is the ultimate declaration for the resolution of the dispute with the assessee, therefore, there is no

ideal to keep this appeal pending. Accordingly, we dismiss this appeal of the assessee on the ground that dispute has been resolved under Vivad Se Viswas Scheme.

3. In the result, the appeal filed by the assessee is dismissed.

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

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

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

Kolkata, the 8th day of September, 2022

Copies to : (1) ***Sita Garg,
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.