

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'GUWAHATI' BENCH, KOLKATA  
[VIRTUAL COURT HEARING AT KOLKATA]**

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 49/GAU/2019  
Assessment Year: 2013-2014**

**Shri Jiban Paul,.....Appellant**  
**Dhekiajuli Daily Market,**  
**Dhekiajuli, Sonitpur-784110, Assam**  
**[PAN: AZDPP5706E]**  
**-Vs.-**

**Income Tax Officer,.....Respondent**  
**Ward-1. Tezpur**

**Appearances by:**

*No one, appeared on behalf of the assessee*  
*Shri N.T. Sherpa, JCIT, 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 Dr. Manish Borad, Accountant Member-**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), Guwahati-1, Guwahati dated 17.09.2018 passed for the assessment year 2013-14.

2. In this case, the assessee has moved an application dated 12<sup>th</sup> August, 2022 stating therein that he 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. 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/-  
(Dr. Manish Borad)  
Accountant Member**

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

*Copies to :* (1) ***Shri Jiban Paul,  
Dhekiajuli Daily Market,  
Dhekiajuli, Sonitpur-784110, Assam***

(2) ***Income Tax Officer,  
Ward-1. Tezpur***

(3) ***Commissioner of Income Tax(Appeals), Guwahati-1, Guwahati***

(4) ***CIT-----, Guwahati***

(5) ***The Departmental Representative***

(6) ***Guard File***

***TRUE COPY***

*By order*

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

***Laha/Sr. P.S.***