

**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. 356/GAU/2019
Assessment Year: 2015-2016**

***Assistant Commissioner of Income Tax,.....Appellant
Circle-2, Dibrugarh,
Pushkara House, N.H. 37, Natungaon,
P.O. Mohanaghat, Dibrugarh-786008,
Assam***

-Vs.-

***M/s. Oil India Limited,.....Respondent
P.O. Duliajan, Dist. Dibrugarh-786602,
Assam
[PAN:AAAC02352C]***

Appearances by:

No n e, appeared on behalf of the assessee

Shri P.S. Thuingaleng, ACIT, 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 preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals), Dibrugarh dated 25.03.2019 passed for the assessment year 2015-16.

2. In this case, Shri Rupam Barua, Chief General Manager (F&A) of the assessee-company has moved an application dated 5th September, 2022 stating therein that they have resolved the issue in dispute with the Revenue under Vivad Se Viswas Scheme. For buttressing this plea, the Chief General Manager (F&A) of the assessee-company has filed copy of Declaration in Form No. 1 & 2 as well as Form No. 5, which are 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 Revenue on the ground that dispute has been resolved under Vivad Se Viswas Scheme.

3. In the result, the appeal filed by the Revenue 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 8th day of September, 2022

- Copies to :*
- (1) Assistant Commissioner of Income Tax,
Circle-2, Dibrugarh,
Pushkara House, N.H. 37, Natungaon,
P.O. Mohanaghat, Dibrugarh-786008, Assam*
 - (2) M/s. Oil India Limited,
P.O. Duliajan, Dist. Dibrugarh-786602, Assam*
 - (3) Commissioner of Income Tax(Appeals), Dibrugarh*
 - (4) CIT-----, Dibrugarh*
 - (5) The Departmental Representative*
 - (6) Guard File*
- TRUE COPY**

By order

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

Laha/Sr. P.S.