

आयकर अपीलीय अधिकरण, PATNA 'पीठ'
**IN THE INCOME TAX APPELLATE TRIBUNAL,
PATNA BENCH**

आभासी माध्यम से सुनवाई
Virtual Hearing at ITAT Kolkata

समक्ष : श्री राजपाल यादव, उपाध्यक्ष(कोलकाता क्षेत्र) एवं
श्री राजेश कुमार लेखा सदस्य

**BEFORE : SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT (KZ) and
SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER**

ITA No. 113/Pat/18
Assessment Year: 2010-11
And
ITA No. 114/Pat/18
Assessment Year: 2011-12

M/s. Kanika Buildcon Pvt. Ltd. 203 N.P Centre, New Dakbungalow Road, Patna-1, Bihar. PAN:AACCK6477G (Appellant)	Vs.	C.I.T (Central), Patna (Respondent)
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Present for:

Appellant by : None

Respondent by : Shri Sanjay Mukherjee, CIT (DR).

सुनवाई की तिथि/

Date of Hearing : 19.09.2022

आदेश उद्घोषणा की तिथि/

Date of Pronouncement : 20.09.2022

आदेश/O R D E R

PER RAJESH KUMAR, ACCOUNTANT MEMBER:

Both the present appeals have been preferred by the assessee against the separate orders dated 27-03-2018 passed by the Commissioner of Income Tax, Central [hereinafter referred to as the CIT, Patna for the AYs. 2010-11 & 1011-12 respectively.

2. At the time of hearing when the case was called for hearing neither assessee nor its Authorized Representative appeared before us nor any adjournment application was filed. Therefore, we are disposing off the appeal(s) on merits after hearing the Ld. DR and after taking into account the facts of the case and material available on record.

3. On perusal of application filed by the assessee dated 24.08.2022, we note that the assessee has opted for the scheme under "Vivad Se Viswas Act, 2020"(hereinafter, "the Scheme") and the Competent Authority already issued Form 5 to assessee for availing the benefit under the Scheme (Vivad Se Viswas Act, 2020) and in view of above the Bench has allowed the assessee to withdraw its appeals.

4. In case if the competent authority under the scheme does not accept the proposal moved by the assessee for settlement under the scheme, then it is at liberty to move an application for recalling the order dismissing the appeal(s) as withdrawn.

परिणामतः निर्धारिती की अपील खारिज की जाती है।

5. In the result, the both the assessee's appeals are treated as dismissed in terms as what is stated *supra*.

आदेश खुले न्यायपीठ में दिनांक...20-09-2022 को उद्घोषित।

Order pronounced in the open court

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT (KZ)

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

दिनांक/Dated: 20-09-2022

ITA No. 113/Pat/18 AY 2010-11

ITA No. 114/Pat/18 AY 2011-12

M/s. Kanika Buildcon Pvt. Ltd.

**PP, Sr. P.S.

Copy to:

1.The Appellant: **M/s. Kanika Buildcon Pvt. Ltd.** 203 N.P Centre, New Dakbunglow Road, Patna-1, Bihar, PAN:AACCK6477G.

2.The Respondent: **C.I.T (Central), Patna**

3. The CIT, Concerned, Kolkata

4.The CIT (A) Concerned, Kolkata

5.The DR Concerned Bench

//True Copy//

By Order

Assistant Registrar

ITAT, Kolkata Benches, Kolkata