

**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. 2339/KOL/2018
Assessment Year: 2014-2015**

Ram Prakash Dalmia,.....Appellant
23A, N.S. Road, 8th Floor,
Room No. 9B, Kolkata-700001
[PAN: ACUPA0205H]
-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-36(1), Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally, E.M. Bypass,
Kolkata-700107

Appearances by:

Sri R. Choudhury, FCA, appeared on behalf of the assessee
Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue

Date of concluding the hearing : September 07, 2022
Date of pronouncing the order: September 20, 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 ld. Commissioner of Income Tax (Appeals)-10, Kolkata dated 19.09.2018 passed for the Assessment Year 2014-15.

2. In this case, the assessee-appellant has moved an application dated 05.08.2022 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 he has resolved the issue in dispute with the Revenue under Vivad Se Vishwas Scheme. For buttressing this plea, the assessee-appellant has filed copies of Declaration in Form Nos. 1, 2, & 3 under the Vivad Se Vishwas Act, 2020 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 D.R. has raised no objection if the instant appeal is dismissed as withdrawn by the assessee.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2020, the permission as sought by the assessee-appellant is granted and the appeal of the assessee is dismissed as withdrawn.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 20, 2022.

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

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

Kolkata, the 20th day of September, 2022

*Copies to : (1) Ram Prakash Dalmia,
23A, N.S. Road, 8th Floor,
Room No. 9B, Kolkata-700001*

*(2) Assistant Commissioner of Income Tax,
Circle-36(1), Kolkata,
Aayakar Bhawan Poorva,*

110, Shanti Pally, E.M. Bypass, Kolkata-700107

- (3) *Commissioner of Income Tax(Appeals)-10, 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.