

आयकर अपीलीय अधिकरण
गुवाहाटी 'डीबी' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI 'DB' BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री राजपाल यादव, उपाध्यक्ष (कोलकाता क्षेत्र)

एवं

डॉ मनीष बोर्ड, लेखा सदस्य

के समक्ष

Before

**SRI RAJPAL YADAV, VICE PRESIDENT (KZ)
&
DR. MANISH BORAD, ACCOUNTANT MEMBER**

I.T.A. No.: 330/Gau/2019

Assessment Year: 2017-18

ACIT, Circle-Bongaigaon, Bongaigaon.....Appellant

Vs.

***BCMS Traders Pvt. Ltd.....Respondent
[PAN: AADCP 0634 P]***

Appearances by:

Sh. P.S. Thuingaleng, ACIT, appeared on behalf of the Revenue.

None appeared on behalf of the Assessee.

Date of concluding the hearing : September 27th, 2022

Date of pronouncing the order : September 28th, 2022

आदेश

ORDER

Per Manish Borad, Accountant Member:

This appeal filed by the Revenue pertaining to the Assessment Year (in short "AY") 2017-18 is directed against the

order passed u/s 250 of the Income Tax Act, 1961 (in short the “Act”) by Id. Commissioner of Income-tax(Appeals), Guwahati-2, Guwahati [in short Id. “CIT(A)”] dated 09.04.2019.

2. The Id. Counsel for the assessee has submitted that the assessee has availed the “*Vivad Se Vishwas Scheme*” and has filed application in this regard on 16.09.2022. Tax payable as per this scheme in the case of the assessee stood paid and Form No.-5 has been issued for the full and final settlement of tax arrears on 30.04.2021.

3. Per contra, Id. D/R did not have any objection to this request of the assessee.

4. We have heard rival contentions and perused the records placed before us. We have gone through the facts narrated by the Id. Counsel for the assessee stated herein above and find that the assessee has opted under the *Vivad Se Vishwas Scheme, 2020* and paid taxes thereon and the Revenue has no objection if the instant appeal is dismissed. We, therefore, dismiss this appeal.

5. In the result, the appeal of the Revenue is dismissed.

Kolkata, the 28th September, 2022.

Sd/-
[Rajpal Yadav]
Vice President

Sd/-
[Manish Borad]
Accountant Member

Dated: 28.09.2022

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. ACIT, Circle-Bongaigaon, Bongaigaon.**
- 2. BCMS Traders Pvt. Ltd., C/o. Sri Mahesh Kumar Agarwala, Kabaitary, P.O. Jogighopa, Dist. Bongaigaon, Assam-783 382.**
3. CIT(A)- Guwahati-2, Guwahati.
4. CIT-
5. CIT(DR), Guwahati Bench, Guwahati.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata