

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA**  
श्री संजय शर्मा न्यायिक सदस्य एवं श्री गिरीश अग्रवाललेखा सदस्य के समक्ष ,  
[Before Shri Sonjoy Sarma, Judicial Member & Shri Girish Agrawal, Accountant Member]

**I.T.A. No.1708/Kol/2019**  
**Assessment Year : 2015-16**

M/s Sanjib Kumar Patwari (HUF) (PAN: AAPHS 3236 R)	Vs.	ITO, Ward-36(3), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी(

Date of Hearing / सुनवाई की तिथि	27.09.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	28.09.2022
For the Appellant/ निर्धारिती की ओर से	Shri Amit Choudhury, A.R
For the Respondent/ राजस्व की ओर से	Smt. Ranu Biswas, Addl. CITDR

**ORDER / आदेश**

**Per Shri Sonjoy Sarma, JM:**

This is the appeal preferred by the assessee is against the order of the Ld. Commissioner of Income Tax(Appeals)-10, Kolkata (hereinafter referred to as the Ld. CIT(A)"] dated 24.05.2019 for the AY 2015-16.

2. At the outset, the Id. Counsel for the assessee submitted that the assessee has opted for the scheme under "Vivad Se Vishwas Act, 2020" (hereinafter "the Scheme") for AY 2015-16 and the assessee has filed Form No. 1, 2 & 4 and received Form no. 3 & 5 from the competent authority. Since the competent authority has accepted the assessee's option for the scheme, nothing survives. Therefore, the appeal stands dismissed as withdrawn.

3. In the result, the appeal of the assessee is dismissed.

Order is pronounced in the open court on 28<sup>th</sup> September, 2022

Sd/-  
(Girish Agrawal / गिरीश अग्रवाल)  
Accountant Member/लेखा सदस्य

Sd/-  
(Sonjoy Sarma /संजय शर्मा)  
Judicial Member/न्यायिक सदस्य

Dated: 28<sup>th</sup> September, 2022

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- M/s Sanjib Kumar Patwari (HUF), Room No. 3B, 3<sup>rd</sup> Floor, Orbit, 1, Grastin Place, Kolkata-700001.
2. Respondent – ITO, Ward-36(3), Kolkata
3. Ld. CIT(A)- 10, Kolkata
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata