

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'C', KOLKATA
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 77/Kol/2021
Assessment Year : 2013-14

ACIT, CC – 2(3), Kolkata	Vs	Trans Damodar Coal Mining Pvt. Ltd.
		PAN: AACCT 9812 A
Appellant		Respondent

Date of Hearing	14.03.2023
Date of Pronouncement	15.03.2023
For the Assessee	Shri Amit Agarwal, Advocate
For the Revenue	Smt. Ranu Biswas, Addl. CIT, Sr. DR

ORDER

Per Shri Sonjoy Sarma, JM:

This appeal filed by the revenue is directed against the order of Id. Commissioner of Income Tax (Appeals)-20, Kolkata dated 27.02.2020.

2. In this case, Shri Amit Agarwal, Authorised Representative of the assessee has moved an application informing us that the appeals have been settled under the Direct Tax Vivad Se Vishwas Act, 2020. The assessee has duly filed the copy of the certificate in Form 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. Per contra, the Id. DR did not have any objection in this regard.

4. 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 is granted and the appeal of the revenue is dismissed as the matter has been settled under Vivad Se Vishwas Scheme, 2020 between the parties.

5. In the result, the appeal of the revenue is dismissed in terms of the above direction indicated in the preceding paragraph.

Order pronounced in the open court on 15.03.2023.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 15.03.2023
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- ACIT, CC-2(3), Kolkata.
2. Respondent – Trans Damodar Coal Mining Pvt. Ltd., 18, 2nd Floor, Netaji Subhas Road, Kolkata – 700001.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata