

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Virtual Court Hearing]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 260/PAT/2019
Assessment Year: 2015-2016**

***Punam Kumari,.....Appellant
11C, Maharajganj, Opp. Badi,
Patan Devi, Gulzarbagh,
Patna City, Patna-800007, Bihar
[PAN:AUOPK0026A]***

-Vs.-

***Principal Commissioner of Income Tax-2,..Respondent
Patna,
C.R. (Annexe) Building, 3rd Floor,
Bir Chand Patel Marg, Patna-800001,
Bihar***

Appearances by:

N o n e, appeared on behalf of the assessee

*Smt. Rinku Singh, CIT, D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing : August 23, 2023

Date of pronouncing the order : August 24, 2023

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of ld. Principal Commissioner of Income Tax-2, Patna dated 6th November, 2018 passed

under section 263 of the Income Tax Act in Assessment Year 2015-16.

2. In response to the notice of hearing, no one has come present on behalf of the assessee. However, on the other hand, ld. CIT(DR) has pointed out that the assessee has resolved the dispute with the Department under Vivad Se Vishwas Scheme, 2020. She has paid the taxes on the income determined in pursuance to 263 order by the ld. Pr. CIT. She has placed on record copy of Form No. 1, Form 3 and Form 4 etc. After going through the above details, we are of the view that the assessee is not interested in prosecuting her appeal. It is time barred by 253 days also. The simple reason for this is, that the assessee has resolved the dispute with the Department under Vivad Se Vishwas Scheme. Accordingly, this appeal is dismissed.

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

Order pronounced in the open Court on 24.08.2023.

Sd/-
(Rajesh Kumar)
Accountant Member

Sd/-
(Rajpal Yadav)
Vice-President

Kolkata, the 24th day of August, 2023

- Copies to :*(1) *Punam Kumari,*
11C, Maharajganj, Opp. Badi,
Patan Devi, Gulzarbagh,
Patna City, Patna-800007, Bihar
- (2) *Principal Commissioner of Income Tax-2,*
Patna,
C.R. (Annexe) Building, 3rd Floor
Bir Chand Patel Marg, Patna-800001, Bihar
- (3) *Commissioner of Income Tax- ,*
- (4) *The Departmental Representative*
(5) *Guard File*

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.