

आयकर अपीलीय अधिकरण  
कोलकाता 'एसएमसी' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA**

श्री राजपाल यादव, उपाध्यक्ष (कोलकाता क्षेत्र)

एवं

श्री गिरीश अग्रवाल, लेखा सदस्य

के समक्ष

Before

**SRI RAJPAL YADAV, VICE PRESIDENT**

&

**SRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**I.T.A. No.: 1210/KOL/2023**

**Assessment Year: 2015-16**

***Sonu Marketing Private Limited.....Appellant***  
***[PAN: AADCS 5515 L]***

***Vs.***

***ITO, Ward-5(1), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by: Sh. Akkal Dudhwewala, A/R.***

***Department represented by: Sh. Avijit Adhikari, JCIT.***

Date of concluding the hearing : January 11<sup>th</sup>, 2024

Date of pronouncing the order : January 19<sup>th</sup>, 2024

**ORDER**

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

The present appeal is directed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals), NFAC, Delhi [in short ld. 'CIT(A)'] dated 29.09.2023 passed for AY 2015-16.

2. At the very outset, ld. Counsel for the assessee submitted that assessee has already applied for *Vivad Se Vishwas Scheme*. Due to certain errors, the process is still continuing though it has paid the taxes and discharged all responsibilities. The certificate in Form No. 5 is yet to be received.

3. On due consideration of the above submission, we are of the view that at present this appeal is dismissed with a liberty that in case the process of claiming benefit under V.S.V. does not materialise then the assessee will be at liberty to apply for recall of the ITAT's order. The Tribunal will reinstate the appeal to its original number and accordingly the present appeal is dismissed.
4. In the result, the appeal filed by the assessee is dismissed.

**Kolkata, the 19<sup>th</sup> January, 2024.**

Sd/-

**[Girish Agrawal]**  
Accountant Member

Sd/-

**[Rajpal Yadav]**  
Vice-President

Dated: 19.01.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Sonu Marketing Private Limited, Block-B, Shree Krishna Chambers, 78, Bentick Street, Lal Bazar, Kolkata-700 001.**
- 2. ITO, Ward-5(1), Kolkata.**
- CIT(A)-NFAC, Delhi.
- CIT-
- CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata