

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'ए', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.1868/Kol/2019
Assessment Year: 2013-14

ACIT, Circle-11(2), Kolkata.....Appellant

vs.

M/s Swarup Enclave Pvt. Ltd..... Respondent
11F, East Topsia Road,
Kolkata-700046.
[PAN: AAJCS0925L]

Appearances by:

None appeared on behalf of the appellant.

Shri B. K. Singh, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 30, 2024

Date of pronouncing the order : February 02, 2024

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the revenue against the order dated 09.04.2019 of the Commissioner of Income Tax (Appeals)-4, Kolkata [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. An application dated 29.01.2024 has been moved by the assessee to submit that the assessee has availed the benefit of Vivad Se Viswas Scheme 2020 and paid the due taxes under the Scheme, hence, the appeal of the Revenue may be dismissed having become infructuous.

3. The ld. DR has fairly submitted that the assessee having availed the benefit of Vivad Se Viswas Scheme, the appeal of the revenue, at

this stage has become infructuous and the same be dismissed as withdrawn.

4. The appeal of the revenue is accordingly dismissed as withdrawn.

Kolkata, the 2nd February, 2024.

Sd/-

[गिरीश अग्रवाल /Girish Agrawal]

लेखा सदस्य/Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 02.02.2024.

RS

Copy of the order forwarded to:

1. ACIT, Circle-11(2), Kolkata
2. M/s Swarup Enclave Pvt. Ltd
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches