

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA 'A' BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER
AND SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER**

**ITA Nos.928 & 950/Kol/2013
Assessment Year: 2007-08**

Swallow Associates LLP RPG House, 463, Dr. Annie Besant Road, Worli, Mumbai-400030. PAN: AAACR 5115 J	vs	ITO, Ward-17(3)(4), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Krish Desai, AR

Revenue by : Shri B.K. Singh, JCIT, Sr. DR

Date of Hearing : 02.04.2024

Date of Pronouncement : 03.04.2024

ORDER

PER BENCH:

These appeals filed by the assessee are directed against the order of Id. Commissioner of Income Tax (Appeals)-VI, Kolkata dated 18.02.2013 & 22.02.2013 respectively.

2. In this case, Id. counsel for 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 ld. 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Scheme, 2020, the permission as sought by the assessee is granted and these appeals of the assessee are dismissed as withdrawn.

5. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 03.04.2024.

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Kolkata, Dated: 03.04.2024.
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: Swallow Associates, LLP.
2. The Respondent: ITO, Ward-17(3)(4), Mumbai.
3. The CIT, Concerned,
4. The CIT (A) Concerned,
5. The DR Concerned Bench

//True Copy//

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata