

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.1322/Kol/2024

Assessment Year: 2016-17

Omprakash Agarwal.....Appellant

C/o Subash Agarwal & Associates,
Advocate Siddha Gibson,
1, Gibson Lane, Suite 213, 2nd Floor,
Kolkata – 700069.

[PAN: ACUPA3336R]

vs.

ITO, Ward-46(1), Kolkata.... Respondent

Appearances by:

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.

Shri S. B. Chakraborty, Addl. CIT and Somnath Das Biswas, Sr. DRs, appeared on behalf of the Respondent.

Date of concluding the hearing : December 19, 2024

Date of pronouncing the order : December 23, 2024

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 31.05.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. AR representing the assessee informed the Bench that the assessee had chosen to file an application under the Vivad Se Viswas (VSV) Scheme. Necessary forms for the scheme have already submitted by the assessee.

3. Based on the above, the assessee prayed before the Bench to allow the withdrawal of the appeal as the issues raised were being resolved under the VSV scheme.

4. On the other hand, the ld. DR did not object to the withdrawal request made by the assessee.

5. After hearing the submission made by both the parties and after reviewing the material on record, we acknowledge that the prayer for withdrawal considering the facts and issues that the assessee has opted to settle the dispute under the VSV scheme. Accordingly, we dismiss the present appeal as withdrawn.

6. In the result, the appeal of the assessee is dismissed as withdrawn.

Kolkata, the 23rd December, 2024.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 23.12.2024.

RS

Copy of the order forwarded to:

1. Omprakash Agarwal
2. ITO, Ward-46(1), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches