

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL " C" BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री संजय शर्मा, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No.513/Kol/2024
Assessment Year: 2013-14

JCIT (In Situ), Circle-4(1), Kolkata	Vs.	McLeod Co. Ltd. (PAN: AABCM 7872 L)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	22.01.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	31.01.2025
For the assessee / निर्धारिती की ओर से	Shri A. K. Tibrewal, A.R
For the revenue / राजस्व की ओर से	Shri Sanjay Paul, Addl. CIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the revenue against the order of Ld. Commissioner of Income Tax (Appeals)- NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 23.09.2023 for AY 2013-14.

2. At the time of hearing, it was pointed out that the assessee has already gone into Vivad Se Vishwas Scheme 2024 ('VSVS 2024' Scheme) by filing form no.1, with the

competent authority and accordingly , prayed before the Bench that the assessee may be allowed to withdraw this appeal to which the ld. DR did not oppose.

3. Hence, we are dismissing the appeal as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-24, for any reason, whatsoever.

4. In the result, the appeal filed by the revenue is dismissed as withdrawn.

Order is pronounced in the open court on 31st January, 2025

Sd/-

Sd/-

(Sonjoy Sarma /संजय शर्मा)
Judicial Member/न्यायिक सदस्य
Dated: 31st January, 2025

(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- JCIT (In Situ), Circle-4(1), Kolkata
2. Respondent – M/s Mcleod & Co. Ltd., No.3, Mcleod House, Netaji Subhas Road, Dalhousie Square, Kolkata-700001.
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata