

आयकर अपीलीय अधिकरण, कोलकाता पीठ "ए", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH: KOLKATA

श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री राकेश मिश्र, लेखा सदस्य के समक्ष
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Rakesh Mishra, Accountant Member]

I.T.A. Nos. 951 & 952/Kol/2023

Assessment Years: 2014-15 & 2015-16

Navneet Bajaj (L/H of Tara Devi Bajaj) (PAN: AGZPB 5233 D)	Vs.	ITO, Ward-49(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	30.01.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	03.02.2025
For the assessee / निर्धारिती की ओर से	Shri Piyush Lakhotia, A.R
For the revenue / राजस्व की ओर से	Shri Susanta Saha, Addl. CIT

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

These are the appeals preferred by the assessee against separate orders of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 13.12.2022 & 09.06.2023 for AY 2014-15 & 2015-16 respectively.

2. The assessee vides its letter dated 30.01.2025 submitted that she has opted for the scheme under "Vivad Se Vishwas Act, 2020" (hereinafter the Scheme). The

assessee has received Form number 3 from competent authority pursuant to assessee filing of Form nos. 1 and 2. Further the assessee submits that since the assessee has preferred to opt for the scheme, as per Section 4(2) of the “Vivad Se Vishwas Act, 2020”, the Revenue appeal should be deemed to have been withdrawn.

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 Hence, we are dismissing both the appeals as withdrawn with the liberty to the assessee to get the appeals revived by filing necessary miscellaneous applications if the assessee is not successful in the VSVS-24,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

In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order is pronounced in the open court on 3rd February 2025

Sd/-

Sd/-

(Rakesh Mishra /राकेश मिश्र)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 3rd February, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Navneet Bajaj (L/H of Tara Devi Bajaj), Block D, 3rd Floor, Seva Kunj, P 48/1, Bangur Avenue, 24 parganas (N), Kolkata-700055
2. Respondent – ITO, Ward-49(1), Kolkata
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