

आयकर अपीलीय अधिकरण
कोलकाता 'एसएमसी' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA**

श्री संजय शर्मा, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 1742/KOL/2024
Assessment Year: 2010-11**

Success Vyapaar Pvt. Ltd.	Vs.	I.T.O., Ward-6(1), Kolkata
(Appellant)		(Respondent)
PAN: AAKCS9536Q		

Appearances:

Assessee represented by : None.

Department represented by : Sailen Samadder, Add. CIT, Sr. DR.

Date of concluding the hearing : February 4th, 2025

Date of pronouncing the order : February 6th, 2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2010-11 dated 12.06.2024, which has been passed against the intimation order u/s 147/143(3) of the Act, dated 26.09.2017.



2. At the outset, it was informed by the Ld. AR vide letter dated 03.02.2025 that the assessee has availed the Vivad se Vishwas, 2024 scheme. Since the assessee has opted for the Vivad Se Vishwas Scheme, hence the present appeal is infructuous and needs to be withdrawn. The Ld. DR did not object to the withdrawal of the appeal.

3. As per S. No. 10 of the Guidance Note 1/2024 on provisions of the Direct Tax Vivad se Vishwas Scheme, 2024 dated 15th October, 2024, it is mentioned that as per section 91(2) of the Scheme, after filing of declaration, appeals before ITAT/CIT(A)/JCIT(A) are deemed to be withdrawn from the date of issue of certificate by the Designated Authority. Further as per section 91(3) of the Scheme, the taxpayer is required to withdraw appeals and furnish proof thereof along with intimation of payment u/s 92(2) of the Scheme. Since the assessee has requested for withdrawal of the appeal, he is permitted to withdraw the same and the appeal is dismissed as withdrawn. However, if the subsequent facts warrant that the appeal should be heard on merits, the assessee shall be at liberty to file a Miscellaneous Application for restoration of the appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 6th February, 2025.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 06.02.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Success Vyapaar Pvt. Ltd., 9A, 9th Floor, Poonam Building, 5/2, Russel Street, Park Street, Kolkata, West Bengal, 700071.**
2. **I.T.O., Ward-6(1), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata