

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH” KOLKATA

**SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 2047/Kol/2024
Assessment Year: 2014-15**

**Income Tax Officer,
Ward-32(1), Kolkata,
10B, Middleton Row,
Kolkata – 700071 Appellant**

vs.

**Ashok Kumar Bhotika,
5th Floor, Flat No. 5B, 19B,
Ritchie Road, Ballygunge,
Kolkata - 700019
[PAN: ADIPB6106F] Respondent**

Appearances by:

Assessee represented by : Miraj D. Shah, AR
Department represented by : Sailen Samadder, Addl. CIT, Sr. DR

Date of concluding the hearing : 11.02.2025
Date of pronouncing the order : 17.02.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from the order of the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the “Ld. CIT(A)”], dated 09.08.2024 for the AY 2014-15.

1.1 At the time of hearing, it was pointed out that the assessee has already opted for Vivad Se Vishwas Scheme 2024 ('VSVS 2024' Scheme) by filing Form No.1 with the competent authority and therefore, prayed before the Bench that the assessee may be allowed to withdraw the said appeal with the liberty to request for restoration of the matter in case the

assessee is not successful in settling the matter for some reason. It is seen that as per the VSVS the assessee has to withdraw his appeal as per the scheme.

2. Accordingly, we are dismissing this appeal as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-2024, for any reason, whatsoever.

3. In the result, the appeal of the revenue is dismissed, as withdrawn.

Order pronounced in the court on 17.02.2025

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 17.02.2025
AK, PS

Copy of the order forwarded to:

1. Ashok Kumar Bhotika
2. Income Tax Officer, Ward-32(1), Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches