

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 109/KOL/2024**  
**Assessment Year: 2015-16**

Sakti Dasgupta GD 277, Salt lake, Kolkata- 700106. (PAN: ACRPD0675M)	Vs.	DCIT, Circle-7(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Smt. Puja Somani, AR  
Respondent by : Smt. Ruchika Sharma, Sr. DR

Date of Hearing : 24.02.2025  
Date of Pronouncement : 24.02.2025

**ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2023-24/1058370640(1) dated 30.11.2023 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2015-16

2. Smt. Puja Somani, AR appeared on behalf of the assessee and Smt. Ruchika Sharma, Sr. DR appeared on behalf of the revenue.
3. At the time of hearing, the Ld. AR as well as Ld. DR present here have submitted that the assessee has availed Vivad-se-Vishwas Scheme, 2024 in respect of the impugned appeal. The necessary Form No. 4 has also been submitted. The assessee has also filed a request for withdrawal

of the appeal in so far as Form No. 4 has been issued by the revenue. Consequently, the appeal of the assessee is dismissed on account of availing Vivad-se-Vishwas Scheme, 2024.

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

Order pronounced in the open court.

Sd/-  
(Rakesh Mishra)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 24<sup>th</sup> February, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Sakti Dasgupta
2. The Respondent. DCIT, Circle-7(1), Kolkata
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata