

आयकर अपीलीय अधिकरण, कोलकाता पीठ "ए", कोलकाता

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

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 2279/Kol/2024
Assessment Year: 2013-14

DCIT, Circle-7(1), Kolkata	Vs.	Anther Vinimay Pvt. Ltd. (PAN: AABCP 6775 B)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	06.02.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	26.02.2025
For the assessee / निर्धारिती की ओर से	Shri Ashish Gupta, A.R
For the revenue / राजस्व की ओर से	Shri Sailen Samadder, Addl. CIT Sr. D.R

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the revenue against the order of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 13.09.2024 for AY 2013-14.

2. At the time of hearing, it has been argued by the A/R that assessee has opted to for Vivad Se Vishwas Scheme 2024 ('VSVS 2024' Scheme) by filing form no.1, with

the competent authority. His submission is that hearing of appeal should be adjourned for eight weeks.

3. Since, assessee has opted VSVS to settle their dispute it is needless to keep the appeal pending for adjudication, Hence, we are disposing the appeal of the revenue with the liberty to the revenue to get the appeal revived by filing necessary miscellaneous application if no result comes in the VSVS-24, for any reason, whatsoever.

In the result, the appeal filed by the revenue is disposed of in the light of above observation.

Order is pronounced in the open court on 26th February, 2025

Sd/-

Sd/-

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

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Dated: 26th February, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- ACIT
2. Respondent – Anther Vinimay Pvt. Ltd., 5F, Everest, 46/Chowringhee Road, Shakespeare Sarani, Kolkata-700071
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