

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.1225/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2015-2016)

DCIT, Central Circle-1(1), Kolkata	Vs	Biswanath Hosiery Mills Ltd., 39, Shree Centre, Kali Krishna Tagore Street, Mala Para, West Bengal-700007
PAN No. :AACB 5179 R		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Ms. Bhawna Banthia, CA
राजस्व की ओर से /Revenue by	:	Ms. Roma Chaudhury, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	19/05/2025
घोषणा की तारीख/Date of Pronouncement	:	19/05/2025

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the revenue against the order dated 08.01.2024 of the Id. CIT(A), Kolkata-27, passed in DIN & Order No.ITBA/APL/S/250/2023-24/1059488450(1) for the assessment year 2015-2016.

2. The appeal of the revenue is barred by 81 days. In this regard, the revenue has filed an application for condonation of delay stating therein sufficient reasons, which are plausible and not found to be false. Accordingly, we condone the delay of 81 days in filing the present appeal by the revenue and the appeal is heard on merit.

3. At the time of hearing, it was pointed out by the Id. AR of the assessee that the assessee has already gone into Vivad Se Vishwas Scheme 2024 (VSVS 2024 Scheme), and the assessee has received the

acknowledgement of Form 1, therefore, prayed that the appeal of the revenue stands infructuous.

4. In view of the above, the appeal of the revenue is dismissed as the same having been infructuous on account of the fact that the assessee has already availed to settle the issue through VSVS Scheme 2024 for which the Id. Sr. DR did not raise any serious objection.

5. In the result, appeal of the revenue stands dismissed.

Order dictated and pronounced in the open court on 19/05/2025.

**Sd/-  
(SANJAY AWASTHI)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-  
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 19/05/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata