

**HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)**

ITAT/8/2011

IA No: GA/2/2011 (Old No: GA/53/2011)
(Through Video Conferencing)

COMMISSIONER OF INCOME TAX, KOLKATA III

.....Appellant(s)

Through : Mr. P.K. Bhowmik, Advocate (VC), Mr.
Ashok Bhowmik, Advocate

v/s

M/s. BRITANNIA INDUSTRIES LTD.

.....Respondent(s)

Through : Mr. R. K. Murarka, Ms. Sutapa
Roychowdhury, Mr. Vivek Murarka,
Advocates.

Coram: HON'BLE MR. RAJESH BINDAL, CHIEF JUSTICE (ACTING)

HON'BLE MR. JUSTICE RAJARSHI BHARADWAJ, JUDGE

O R D E R

1. The present appeal has been filed by the Revenue assailing the order dated December 31, 2009 passed by the Income Tax Appellate Tribunal 'C' Bench, Kolkata in ITA No.1788(Kol) of 2007 for the assessment year 2002-03.
2. Learned counsel for the assessee submitted that he has already paid the entire amount of disputed tax while settling the dispute under Vivad se Vishwas Act, 2020. Even Form No.5 has been issued. He has also referred to a communication from JCIT (OSD), Hqrs.-1, Kolkata dated January 6, 2021 to the appellant for withdrawal of the appeal.
3. Learned counsel for the Revenue does not dispute the aforesaid facts.

4. As the assessee has already settled the dispute with the department and paid the amount of disputed tax, the present appeal is dismissed as withdrawn, however, leaving the substantial questions of law open.

KOLKATA
09.08.2021
akg/s.kumar

(RAJARSHI BHARADWAJ)
JUDGE

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)