OD-3 & 4

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income tax)
ORIGINAL SIDE

IA No.GA 1 of 2020 (Old No.GA 734 of 2020)
In
ITAT 24 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-14, KOLKATA
Vs
SHRI SURESH CHAND GUPTA

AND

IA No.GA 2 of 2020 (Old No.GA 735 of 2020)
In
ITAT 24 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-14, KOLKATA
Vs
SHRI SURESH CHAND GUPTA

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 7th December, 2021.

Appearance:
Mr. Debasis Choudhuri, Adv.
Mr. Madhu Jana, Adv.
Mr. Sudarshan Lamba, Adv.
…for the appellant.

The Court : This appeal has been filed by the Revenue under Section 260A of the Income Tax Act, 1961, challenging the order passed by the Income Tax Appellate Tribunal. The learned standing counsel appearing for the appellant has got written instructions given by the Assistant Commissioner of Income Tax, Headquarters-1, Kolkata dated 30.11.2021 informing the learned counsel that the respondent/assessee has opted for

Vivad Se Vishwas scheme and he has been requested to take necessary steps to withdraw this appeal. The said communication is placed on record.

Accordingly, the appeal is dismissed as withdrawn and the substantial questions of law are left open.

The applications being IA No.GA 1 of 2020 (Old No.GA 734 of 2020) and IA No.GA 2 of 2020 (Old No.GA 735 of 2020) also stand dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd