

HIGH COURT AT CALCUTTA

(ORIGINAL SIDE)

IA NO: GA/1/2021

IN

ITA/82/2009

(Through Video Conferencing)

COMMISSIONER OF INCOME TAX, KOLKATA-I

....Appellant(s)

Through: (None)

V/s

APPAR BARTER PVT. LTD.

....Respondent(s)

Through: Mr. M. S. Tiwari, Advocate

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

HON'BLE JUSTICE RAJARSHI BHARADWAJ

O R D E R

1. Learned counsel for the respondent-assessee submitted that the assessee having opted to settle the dispute under the *Vivad se Vishwas Act, 2020* and having deposited the amount of tax, the present appeal filed by the Department has become infructuous.

2. When the appeal is taken up for hearing today, no one has appeared for the appellant.

3. Dismissed as infructuous.

4. However, in case the facts stated by the learned counsel for the respondent are found not to be correct, the appellant shall be entitled to get the present appeal revived.

KOLKATA **RAJARSHI BHARADWAJ**
24.09.2021 (JUDGE)

sm/s.kumar

(**RAJESH BINDAL**)
CHIEF JUSTICE (ACTING)