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

ITA 21 of 2020

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

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 7th December, 2021.

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Accordingly, the appeal is dismissed as withdrawn and the substantial questions of law are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)