OD-9

ITAT/56/2016
IA No.GA/1/2016 (Old No.GA/134/2016)

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

PARADISE VYAPAAR PVT. LTD.

-Versus-

COMMISSIONER OF INCOME TAX,
KOLKATA-III

Appearance:
Mr. Somak Basu, Adv.
...for the appellant.

Ms. Smita Das De, Adv.
...for the respondent.

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE BIVAS PATTANAYAK

Date : 15th July, 2022.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the 'Act' for brevity) is directed against the order dated 10th August, 2015 passed by the Income Tax Appellate Tribunal, Kolkata, "B" Bench, Kolkata in ITA No.1664/Kol/2013 for the assessment years 2008-09.

We have heard Mr. Somak Basu, learned counsel for the appellant/assessee and Ms. Smita Das De, learned standing counsel appearing for the respondent/revenue.

The learned Advocate appearing for the appellant submitted that the assessee has availed the benefit of Direct Taxes Vivad se Viswas Scheme and Form-V has been issued to the assessee on 27th January, 2022.

In the light of the same, the appeal filed by the assessee stands disposed of on the ground of the assessee having availed the benefit of the said Scheme.

Consequently, the substantial questions of law as suggested by the assessee are left open.

Consequently, the connected application for stay (IA No.GA/134/2016) also stands closed.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

As/S.Das
AR(CR)