OD-3

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/25/2022
COMMISSIONEER OF INCOME TAX (INTERNATIONAL TAXATION AND TRANSFER PRICING) KOLKATA
VS.
ROHIT BANSAL

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 30th June, 2022.

Appearance:
Ms. Smita Das De, Adv.
…for appellant

The Court : This appeal under Section 260A of the Income Tax Act, 1961 is directed against the order dated July 19, 2019 passed by the Income Tax Appellate Tribunal "SMC" Branch Kolkata in ITA/2547/Kol/2018 for the assessment year 2015-2016.

The learned Counsel appearing for the appellant submits that the assessee has availed the benefits of the *Vivad Se Vishwas Scheme 2020* and *Form 5* has been issued to the assessee on 11th January, 2022, in respect of the assessment year 2015-2016.

In view of the fact that the assessee has already availed the benefits of the *Vivad Se Vishwas Scheme 2020* and *Form 5* has been issued, the instant appeal stands dismissed as withdrawn.

The substantial questions of law framed by this Court by an order dated February 15, 2022 are, however, left open.

Copy of the *Form 5* is kept with the record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.