

OD-2 (Suppl.)

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

ITA/4/2021
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 1, KOLKATA
VS.
SHRI JAI KUMAR KANKARIA

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th December, 2022

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant
Mr. Avra Mazumder, Adv.
...for respondent

The Court : - This appeal filed by the revenue is directed against the order passed by the Income Tax Appellate Tribunal, Kolkata Bench. The learned Advocate appearing for the respondent/assessee submitted that assessee has availed the benefit of *Vivad Se Vishwas Scheme* and Form-5 has been issued to the assessee dated 1st March, 2022.

In the light of the same, the appeal need not be proceeded further and the same stands disposed of on the ground that respondent/assessee has availed the benefit of the said scheme and consequently substantial questions of law suggested are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)