OD-39

ITAT/107/2010

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

COMMISSIONER OF INCOME TAX,
CENTRAL-III, KOLKATA

-Versus-

M/S. FAIRLUCK COMMERCIAL COMPANY LTD.

Appearance:
Mr. S. N. Dutta, Adv.
...for the appellant.

Mr. A. K. Dey, Adv.
...for the respondent.

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 14^{th} February, 2022.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the 'Act' in brevity) is directed against the consolidated order dated 18^{th} August, 2009 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata (in short the 'Tribunal') in ITAT No.1491/Kol/2006 for the assessment year 2003-04.

We have heard Mr. S. N. Dutta, learned counsel appearing for the appellant/revenue and Mr. A.K. Dey, learned counsel for the respondent/assessee.

Learned counsel for the respondent/assessee submitted that the assessee has availed the benefit to Direct Tax *Vivad-se-Vishwas Scheme* and Form no.V has been issued to the assessee on 23rd December, 2021.

In the light of the subsequent development, the appeal need not be pursued by the appellant/revenue.

Accordingly, the appeal stands disposed of and the substantial question of law, suggested before us, is left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

S.DasA/s.