

ORDER

OD-2

ITAT/134/2024
IA NO:GA/2/2024

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

PRINCIPAL COMMISSIONER OF INCOME TAX – 2, KOLKATA
VS.
SAMRIDHI STOCKS PVT. LTD.

BEFORE:
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
AND
THE HON'BLE JUSTICE UDAY KUMAR
Date : 12th November, 2025.

Appearance:

*Mr. P. Dudhoria, Adv.
... for Appellant*

*Mr. S. M. Surana, Adv.
...for Respondent*

The Court: Learned counsel for the respondent/assessee submits that the assessee was advised to avail the provisions of Direct Tax *Vivad Se Viswas Scheme* dated 15th October, 2023 and on the basis of such, arrear tax has already been paid by the respondent/assessee under the Direct Tax *Vivad Se Viswas Scheme*.

Learned counsel appearing for the appellant submits that as the arrear tax has already been paid under the Scheme and leave was granted by this Court on 17th December, 2024 to the assessee to approach the Principal Commissioner under the *Vivad Se Viswas Scheme*, the appeal now be disposed of as withdrawn.

Heard the learned Counsels for the parties. As the respondent/assessee has already paid arrear dues of tax under the Direct Tax *Vivad Se Viswas*

Scheme, on the prayer of the appellant the appeal stands disposed of as withdrawn.

Form-4 filed by the respondent/assessee is kept on record.

IA Bo.GA/2/2024 also stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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