

OD - 1

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITA/73/2024

SUNBEAM VANIJYA PVT LTD

VS

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 1/1

BEFORE :

THE HON'BLE CHIEF JUSTICE T.S SIVAGNANAM

And

THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

Date : 4th July, 2025

Appearance :

Mr. Saurabh Bagaria, Adv.

Mr. Rites Goes, Adv.

..for the appellant.

The Court : This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated February 7, 2024 passed by the Income Tax Appellate Tribunal, B - Bench, Kolkata (the Tribunal) in ITA/48/Kol/2023 for the assessment year 2019-20.

The learned Advocate appearing for the appellant has placed before us the written instructions given by his client stating that the assessee has availed the Direct Tax Vivad Se Vishwas Scheme and requests that the appeal be withdrawn. The said written instructions dated June 28, 2025 given along with the Form - 2 and the document are placed on record and the appeal stands dismissed as withdrawn on the ground that the appellant/assessee has availed the benefit of Direct Tax Vivad Se

Vishwas Scheme. Consequently, the substantial questions of law suggested by the revenue are left open.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)

S.Das/
AR[CR]

