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

ITAT/295/2024
IA NO: GA/1/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS
PRAMOD KUMAR SARAF

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Date : 7th March, 2025

Appearance :
Mr. Smarajit Roychowdhury, Adv.
Mr. Prithu Dudhoria, Adv.
...for appellant
Mr. S.M. Surana, Adv.
Mr.Bhaskar Sengupta, Adv.
...for respondent

The Court **:** This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated August 28, 2024 passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata (Tribunal) in I.T.A No. 683/Kol/2024, for the assessment year 2014-15.

We have heard Mr. Smarajit Roychowdhury, learned standing counsel appearing for the appellant and Mr. S.M. Surana, learned counsel appearing for the respondent.

Learned counsel appearing for the respondent/assessee submitted that the assessee has opted for settlement under the Direct Tax Vivad se Vishwas Scheme, 2014 and an application has been filed on 18th January, 2025.

In the light of the same, this appeal stands disposed of as no further orders are required in the matter and the substantial questions of law suggested are left open.

In the event the application filed by the assessee under the Scheme is not accepted, then liberty is granted to the either-side to seek for restoration of this appeal to be heard and decided on merits.

The stay application being IA No: GA/1/2025 also stands disposed of.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)

SN/SM.
AR(CR)