

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री धुव्वुरु आर.एल. रेड्डी, न्यायिक सदस्य एवं  
श्री एस. जयरामन, लेखा सदस्य के समक्ष

**BEFORE SHRI DUVVURU R.L. REDDY, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3364/Chny/2019  
निर्धारण वर्ष /Assessment Year: 2008-09

Shri Kishore Kumar,  
D.No.37/136,  
Samylyer New Street,  
Coimbatore-641 001.

**Vs.** The Dy. Commissioner of  
Income Tax,  
Central Circle, Salem.

**[PAN: ARUPK 0598 G]**  
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by  
सुनवाई की तारीख/Date of Hearing  
घोषणा की तारीख/Dt. of Pronouncement

: Mr.G.Baskar, Adv.  
: Mrs.R. Anitha, JCIT  
: 29.10.2020  
: 29.10.2020

**आदेश / O R D E R**

**PER SHRI S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-18, Chennai, in ITA No.921/15-16 dated 28.11.2019 for the AY 2008-09.

2. Shri S. Kishore Kumar, the assessee filed an appeal of the order of the Commissioner of Income Tax (Appeals)-18, Chennai, for the AY 2008-09. This case was posted for hearing through video conferencing. The Ld.AR submitted that the assessee filed declaration in Form Nos.1 & 2 under Vivad Se Vishwas Scheme (VSVS) and received a Certificate in Form No.3

from the designated authority in ITA No.3364/Chny/2019 vide Acknowledgment No.651704880161020 dated 16.10.2020 for the AY 2008-09 and hence the assessee may be permitted to withdraw the impugned appeal under a bonafide belief that his declaration will be accepted and in this regard invited our attention to the assessee's letter dated 23.10.2020 couriered to the ITAT on 23.10.2020 and furnished a copy by e-mail too. We heard the Ld.DR also.

3. Since the assessee has availed the benefit of VSVS, supra, we dismiss the appeal as withdrawn with a liberty to the assessee to seek appropriate remedy before this ITAT, in case, his declaration, supra, is ultimately not accepted by the designated authority.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on the 29<sup>th</sup> day of October, 2020, in Chennai.

**Sd/-**  
(धुव्वुरु आर.एल. रेड्डी)  
(DUVVURU R.L. REDDY)  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**  
(एस. जयरामन)  
(S. JAYARAMAN)  
लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,  
दिनांक/Dated: 29<sup>th</sup> October, 2020.  
TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF