

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

Sl. No.	Appeal No.	Asst year	Appellant	Respondent
1	ITA No. 848/CHNY/2019	2015-16	Shri Punam Kushal Jain, No.3, Ekambareswar Agraharam St, Park Town, Chennai – 600 003. <b>PAN: AAHPP9157A</b>  AR: Shri Anandd Babunath,CA	The Income Tax Officer, Non-Corporate Ward – 5(4), Chennai.  DR: Shri G. Johnson, Addl.CIT
2	ITA No. 2062/CHNY/2019	2010-11	Ms. Sunita Devi Bumb, No.1, Chandrappa Mudali Street, Sowcarpet, Chennai – 600 079. <b>PAN: AKIPB5678D</b>  AR:Ms. Sunita Devi Bumb, Assessee	The Income Tax Officer, Non-Corporate Ward 1(1), Chennai.  DR: Shri G. Johnson, Addl.CIT
3	ITA No. 221/CHNY/2019	2015-16	Smt. Srinivasan Shanthi, No.31 (Old 14), Bharathi Salai, First Street, Perambur, Chennai – 600 011. <b>PAN: AAOPS9548M</b>  AR: Shri Anandd Babunath, CA	The Income Tax Officer, Corporate Ward 10(4), Chennai.  DR: Shri G. Johnson, Addl.CIT
4	ITA No. 2842/CHNY/2017	2014-15	M/s. RPN Engineers Chennai P Ltd., M-60, 9 <sup>th</sup> Street, Anna Nagar East, Chennai – 600 102. <b>PAN: AACCR0241F</b>  AR: Shri Suhrith Parthasarathy, Advocate	The Income Tax Officer, Corporate Ward 5(3), Chennai.  DR: Shri G. Johnson, Addl.CIT
5	ITA No. 1216/CHNY/2019	2014-15	Smt. Anjana Jain, C/o. Shri T.N. Seetharaman, Advocate, #384, (Old No.196), Lloyds Road, Chennai – 600 086. <b>PAN: AAOPJ1882H</b>  AR: Shri T.N. Seetharaman, Advocate	The Income Tax Officer, Non-Corporate Ward 9(1), Chennai.  DR: Shri G. Johnson, Addl.CIT

Sl. No.	Appeal No.	Asst year	Appellant	Respondent
6	ITA No. 1217/CHNY/2019	2014-15	Shri Mahendra B Jain C/o. Shri T.N. Seetharaman, Advocate, #384, (Old No.196), Lloyds Road, Chennai – 600 086. <b>PAN: AAOPJ6694D</b>  AR: Shri T.N. Seetharaman, Advocate	The Income Tax Officer, Non-Corporate Ward 9(2), Chennai.  DR: Shri G. Johnson, Addl.CIT
7	ITA No. 1215/CHNY/2019	2014-15	Smt. Susheela Jain, C/o. Shri T.N. Seetharaman, Advocate, #384, (Old No.196), Lloyds Road, Chennai – 600 086. <b>PAN: AAQPJ2400H</b>  AR: Shri T.N. Seetharaman, Advocate	The Income Tax Officer, Non-Corporate Ward 9(4), Chennai.  DR: Shri G. Johnson, Addl.CIT
8	ITA No. 1218/CHNY/2019	2014-15	Smt. Usha Jain, C/o. Shri T.N. Seetharaman, Advocate, #384, (Old No.196), Lloyds Road, Chennai – 600 086. <b>PAN: AAOPJ1883G</b>  AR: Shri T.N. Seetharaman, Advocate	The Income Tax Officer, Non-Corporate Ward 9(5), Chennai.  DR: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 27.01.2021

घोषणा की तारीख/Date of Pronouncement : 27.01.2021

### **आदेश /O R D E R**

**Per MAHAVIR SINGH, VP:**

This bunch of 8 appeals filed by different assesseees is directed against respective orders of learned Commissioner of Income Tax (Appeals), Chennai for respective assessment years.

2. We have heard the counsels for the assesseees and the Id. DR and also perused the material available on record. At the time of hearing, learned counsels for the assesseees have made a statement at bar that the assesseees wants to utilize the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes and in this regard the assesseees have filed Form No 1 and 2 and awaiting Form no. 3 from the designated authority. Therefore, once the assesseees file a declaration in Form No.1 and 2 along with undertaking and expressed their willingness to settle pending disputes regarding direct taxes, then there is no point in keeping appeals filed by the assesseees. It is noted that in an identical application filed by an assessee in the case of M/s. Nannusamy Mohan (HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn. Hence by following the decision of the Hon'ble Madras High Court, we are dismissing these appeals subject to liberty to the assessee to get it recalled in case, the assesseees does not succeed in availing the scheme i.e., Vivad Se Vishwas Scheme 2020 for whatever reason.

3. In the result, all the appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 27<sup>th</sup> January, 2021 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 27<sup>th</sup> January, 2021

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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