

आयकर अपीलीय 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

आयकर अपील सं./ITA No.: 957/CHNY/2019
निर्धारण वर्ष / Assessment Year: 2015-16

Shri Dharmendra Kumar Jain, The DCIT,
Flat No.3D, Door No.11-2, v. Corporate Circle 4(2)
The Highlands, Ormes Road, Chennai.
4th Cross Street, Kilpauk,
Chennai – 600 010.

PAN : AACPJ8863G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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आयकर अपील सं./ITA No.: 958/CHNY/2019
निर्धारण वर्ष / Assessment Year: 2015-16

Smt. Poornima Jain, The DCIT,
Flat No.3D, Door No.11-2, v. Corporate Circle 4(2)
The Highlands, Ormes Road, Chennai.
4th Cross Street, Kilpauk,
Chennai – 600 010.

PAN : AFJPP9283J

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellants by : Shri Anandd Babunath, CA
प्रत्यर्थी की ओर से/Respondents by : 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:**

These appeals by the assesseees are arising out of the respective orders of the Commissioner of Income Tax (Appeals)-8, Chennai, in ITA No.102/17-18 and ITA No.104/17-18 both dated 12.12.2018 for the assessment year 2015-16.

2. At the outset, it is noted that the appeals are filed with a delay of 43 days. The assesseees have filed condonation petitions for condoning the delay. The assesseees have also made a statement at bar that the assesseees wants to avail Vivad Se Vishwas Scheme 2020 and filed Form No.1 & 2 with the competent authority. As the assesseees are approaching the Department for availing 'Vivad Se Viswas Scheme' and on this count only, delay is condoned. The Id.DR has not objected to this. Hence, delay condoned and appeals admitted.

3. At the time of hearing, the Id. counsel for the assesseees submitted that the assesseees have filed Form No.1 and 2 with the competent authority to avail Vivad Se Vishwas Scheme 2020. It is noted that in an identical application filed by an assesseee 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(HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn.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 assesseees 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, the appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 27th 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 27th 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. |