

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

आयकर अपील सं./ITA No.: 906/CHNY/2019

निर्धारण वर्ष / Assessment Year: 2008-09

M/s. Balajee Exports,
110, Dr. Radhakrishnan Salai,
Mylapore, Chennai – 600 004.

The Income Tax Officer,
v. Non-Corporate Ward 1(5)
Chennai.

PAN : AADFB1111E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

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आयकर अपील सं./ITA No.: 1213/CHNY/2019

निर्धारण वर्ष / Assessment Year: 2013-14

M/s. Bharat Assayers,
No.36/1, (Old No.26/1),
Sarojini Street, North Usman Road,
T.Nagar, Chennai – 600 017.

The ACIT,
v. Non-Corporate Circle 1
Chennai.

PAN : AADFB8964D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellants by
प्रत्यर्थी की ओर से/Respondents by

: Shri M. Karunakaran, CA
: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 28.01.2021

घोषणा की तारीख/Date of Pronouncement

: 28.01.2021

आदेश /O R D E R

Per MAHAVIR SINGH, VP:

These 2 appeals filed by different assesseees are directed against the orders of learned Commissioner of Income Tax (Appeals)-2, Chennai in ITA No.56/2016-17 dated 05.02.2019 for the assessment year 2008-09

and ITA No.65/2016 dated 04.02.2019 for the assessment year 2013-14 respectively.

2. We have heard the counsel for the assesseees and the Id. DR and also perused the material available on record. At the time of hearing, learned counsel 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 received Form No. 3 from the designated authority. Therefore, once the assesseees received Form No.3 from the designated authority, then there is no point in keeping appeals filed by the assesseees. Hence, we dismiss the appeals filed by the assesseees as withdrawn.

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 In the result, the appeals filed by the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 28th 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 28th 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. |