

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. 856/CHNY/2019	2009-10	Shri N. Sampath, No.211, Chetty Street, Pondicherry - 605 001. PAN: AASPS4113J	The DCIT, Circle - 1, Pondicherry.
			AR: Shri D. Anand, Advocate	DR: Shri G. Johnson, Addl.CIT
2	ITA No. 857/CHNY/2019	2009-10	Smt. S. Padmini, No.211, Chetty Street, Pondicherry - 605 001. PAN: ALBPP0149F	The DCIT, Circle - 1, Pondicherry.
			AR: Shri D. Anand, Advocate	DR: Shri G. Johnson, Addl.CIT
3	ITA No. 1954/CHNY/2017	2012-13	M/s. The Kadri Mills (CBE) Limited, 5/080, Trichy Road, Ondipudur, Coimbatore - 641 016. PAN: AACT7127N	The DCIT, Corporate Circle 1,, Coimbatore
			AR: Shri S. Sridhar, Advocate	DR: 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 appeals by the assesseees are arising out of the respective orders of the Commissioner of Income Tax (Appeals), Pondicherry / Coimbatore for respective assessment years.

2. At the outset, we find that the appeals filed by the assesseees in the above cases are time barred by limitation for which necessary petition for condonation of delay has been filed. The assesseees have also made a statement at bar that the assesseees want to avail Vivad Se Vishwas Scheme 2020. 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 at bar submitted that the assesseees want to utilize the Direct Taxes 'Vivad se Vishwas Scheme, 2020' to settle pending dispute relating to Direct Taxes. Therefore, once the assesseees expressed their willingness to avail 'Vivad se Vishwas Scheme, 2020' to settle pending disputes regarding direct taxes, then there is no point in keeping appeals filed by the assessee. 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(HUF) vs. ACIT in T.C.A No.372 of 2020, the Hon'ble Jurisdictional High Court of Madras has dismissed the appeal as withdrawn.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 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.

4. 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. |