

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH: CHENNAI

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री जी मंजूनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

**I.T.A. Nos.280 & 281/Chny/2020
(Assessment Years: 2010-11 & 2011-12)**

Income Tax Officer,
Non-Corporate Ward – 1(1),
Room No.305,
Wanaparthy Block, 3rd Floor,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

(अपीलार्थी/Appellant)

Vs. M/s. ALFA Investments,
Door No.10 & 11, 4th Floor,
Chennai City Centre,
Dr. Radhakrishnan Salai,
Mylapore,
Chennai – 600 004.

PAN :AATFA 1690D

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Mr. G. Chandrababu, Addl. CIT
: Mr. V. Padmanaban, C.A

सुनवाई की तारीख/Date of Hearing

: 06.01.2021

घोषणा की तारीख /Date of Pronouncement

: 06.01.2021

आदेश / ORDER

PER V. DURGA RAO, JUDICIAL MEMBER:

These appeals filed by the Revenue are directed against the order of the learned Commissioner of Income Tax (Appeals)-2, Chennai in I.T.A. No.24 & 25/CIT(A)-2/2018-19; dated 19.11.2019 and 26.11.2019 respectively pertaining to assessment years 2010-11 and 2011-12.

I.T.A. Nos.280/Chny/2020 :

2. When this appeal was taken up for hearing, vide letter dated 24.09.2020, the learned Counsel for the Assessee has submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and Form No.3 was also issued by the Designated Authority. It was further a submission that the Assessee had already paid taxes for the relevant Assessment Year 2010-2011 and received Form No.3. Therefore, he has submitted that this appeal filed by the Revenue may be dismissed as withdrawn.

3. The learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the Assessee.

4. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

5. In this case, the Assessee has opted for the Vivad-se-Vishwas Scheme 2020 and the Designated Authority has issued Form No.3 for the settlement of pending tax dispute. The learned Counsel for

the assessee as well as the Departmental Representative have agreed to withdraw the appeal filed by the Revenue. Hence, the appeal filed by the Revenue is dismissed as withdrawn.

I.T.A. Nos.281/Chny/2020 :

6. When this appeal was taken up for hearing, vide letter dated 24.09.2020, the learned Counsel for the Assessee has submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020 and also Form No.3 is received and the Assessee is in the process of payment of taxes. Therefore, he has submitted that this appeal filed by the Revenue may be dismissed as withdrawn.

7. We have heard both the sides, perused the materials available on record and gone through the orders of the authorities below.

8. In this case, the Assessee has opted for the Vivad-se-Vishwas Scheme 2020 and is in the process of payment of taxes. The Departmental Representative prayed that the Assessee may be permitted to withdraw the appeal. Hence, the appeal filed by the Revenue is dismissed as withdrawn.

9. In the result, the appeals of the Revenue in I.T.A Nos.280 & 281/Chny/2020 are dismissed as withdrawn.

Order pronounced on 6th January, 2021 in Chennai.

Sd/-

(श्री जी मंजूनाथा)

(G. MANJUNATHA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(श्री वी दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 6th January, 2021

IA, Sr. P.S

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