

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. No.813/Chny/2019
(Assessment Years: 2013 - 2014)**

Smt. Tamil Selvi
New No.2/1340, Old No.2/6344,
Allikuppam Salai,
Medavakkam,
Chennai – 600 100.

PAN : ATFPT 9560L
(अपीलार्थी/Appellant)

Vs. The Assistant Commissioner
of Income Tax,
Non-Corporate Circle – 22 (1),
Income Tax Department,
No.7, Ramakrishna Street,
West Tambaram,
Chennai – 600 045.
(प्रत्यर्थी/Respondent)

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

: Mr. S. Sridhar, Advocate
: Mr. G. Chandrababu, Addl. CIT

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:

The appeal filed by the Assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-10, Chennai in I.T.A. No.123/15-16/CIT(A)-10; dated 29.01.2019 pertaining to assessment year 2013 - 2014.

2. When this appeal is taken up for hearing, vide letter dated 06.01.2021, the learned Counsel for the Assessee has submitted that the Assessee has opted to avail the Vivad-se-Vishwas Scheme 2020. It was further a submission that the Form No.3 from the designated authority is yet to be issued and would be submitted in due course and the same shall be furnished after issuance of Form 3. He has further submitted that the assessee may be permitted to withdraw the appeal.

3. On the other hand 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 is yet to issue Form No.3 for the settlement of pending tax dispute. Since the learned Counsel for the assessee has submitted that Form 3 would be submitted as and when it is issued and prayed for permitting the assessee to withdraw the appeal. Hence, the appeal filed by the

Assessee is permitted to be withdrawn. However, it is open to the Assessee to approach the Tribunal by filing an appropriate application in the event of any injustice caused to the Assessee in respect of the settlement of dispute relating to the Vivad-se-Vishwas Scheme 2020.

6. In the result, the appeal of the Assessee in I.T.A No.813 /Chny/2019 is 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