

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

श्री वी दुर्गा राव, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य के समक्ष  
**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.260 to 264/Chny/2019  
**Assessment Years: 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14**

Dr. R.A. Ganesvaran,  
No.15, Palaniappa Street,  
Opp. G.H. 1<sup>st</sup> Street,  
Erode – 638 001.

**[PAN: AFYPG 4039G]**  
**(अपीलार्थी/Appellant)**

The Assistant Commissioner of  
Income Tax,  
**Vs.** Circle – 1,  
No.15, Gandhiji Road,  
Erode – 638 001.  
**(प्रत्यर्थी/Respondent)**

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

: Mr. S. Sridhar, Advocate  
: Mr. G. Johnson, Addl. JCIT

सुनवाई की तारीख/Date of Hearing

: 18.01.2021

घोषणा की तारीख /Date of Pronouncement

: 18.01.2021

**आदेश / ORDER**

**PER BENCH :**

All these appeals filed by the assessee are against the order of the learned Commissioner of Income Tax (Appeals)-3, Coimbatore in I.T.A No.26/17-18, 27/17-18, 34/17-18, 35/17-18 & 36/17-18 all dated 27.11.2018 relevant to the Assessment Years 2009-2010, 2010-2011, 2011-2012, 2012-2013 & 2013-2014.

**ITA No.260/Chny/2019 :**

2. When this appeal is taken up for hearing, 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 Form No.3 is yet to be issued by the Designated authority and hence 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 was issued and prayed for permitting the assessee to withdraw the appeal, the appeal filed by the Assessee is permitted to be withdrawn.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.260 /Chny/2019 is dismissed as withdrawn.

**ITA Nos.261 to 264/Chny/2019 :**

7. When these appeals were taken up for hearing, 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. He has submitted that he may be permitted to withdraw the appeal.

8. On the other hand the learned Departmental Representative has not raised any objection to the submissions of the learned Counsel for the Assessee.

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

10. In all these cases, 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. Accordingly, he prayed that he may be permitted to withdraw the appeal.

11. In view of the submissions of the Assessee, the appeal filed by the Assessee are 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. Thus, the appeals of the Assessee in I.T.A Nos.261 to 264 /Chny/2019 are dismissed as withdrawn.

12. In the result, the appeals of the Assessee in I.T.A Nos.260 to 264 /Chny/2019 are dismissed as withdrawn.

*Order pronounced on 18<sup>th</sup> January, 2021 in Chennai.*

**Sd/-**

(श्री एस. जयरामन)  
**(S. JAYARAMAN)**

लेखा सदस्य/ACCOUNTANT MEMBER

**Sd/-**

(वी दुर्गा राव)  
**(V. DURGA RAO)**

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 18<sup>th</sup> January, 2021

IA, Sr. PS

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

